

# Accounting Historians Notebook

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et al. / Accounting historians notebook, 1999, Vol. 22, no. 2

# The Accounting Historians Notebook

Vol. 22, No. 2

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October, 1999

## ACADEMY OF ACCOUNTING HISTORIANS COMPARATIVE INTERNATIONAL ACCOUNTING HISTORY CONSORTIUM -- MAY 21-22, 1999

The First Comparative International Accounting History Research Consortium met in Tuscaloosa, Alabama on May 20-22, 1999. Tom Lee, President, and Kathy Rice, Administrative Coordinator, of The Academy of Accounting Historians organized the Research Consortium program and schedule and hosted the program at the University of Alabama. A reception and dinner on the evening of May 20 opened the consortium. The idea for the Research Consortium developed from discussions among Garry Carnegie, Tom Lee, Gary Previts, and others beginning in 1997 and 1998.

The Research Consortium is intended to bring together selected young researchers in accounting history from various countries and to develop a global cooperation in advancing accounting history research. Officers and Trustees of the Academy and twenty-five participants, representing nine countries, inaugurated the First Comparative International Accounting History Research Consortium. The invited members of the Research Consortium met at the end of the research program to discuss issues regarding the purpose, organization, and future of the Research Consortium. Keith McMillan, Rockhurst College, and Stephen Walker,

University of Edinburgh, co-chaired.

**Program: May 21, 1999**

**Plenary Session: The Academy, International Scholarship, and the Future of Accounting History Research**

Tom Lee, *University of Alabama and President of the Academy of Accounting Historians*

**Research Workshop: Role of Women in Accounting History**

**Moderator:** Peter Clarke, *University College, Dublin*

**"Mathematics or Mother Wisdom? The Accounting Role of Prehistoric Woman"**

David Oldroyd, *University of Newcastle Upon Tyne*

**"Filling the Domestic Void, Household Engineering, Accounting and Gender, 1910-1939"**

Steve Walker, *University of Edinburgh*  
**Research Workshop: Economic Theory and Accounting History**

**Moderator:** Debbie Archambeault, *SUNY-Albany*

**"Agency, Information, and Corporate Financial Governance: The US Railroad Reorganization of the 1890s"**

Nandini Chandar, *Rutgers University New Brunswick*

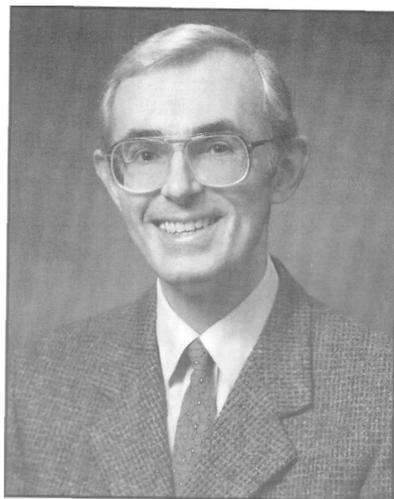
ACADEMY...continued on page 34

Dear Academy Members:

It is traditional for the Academy's president to write a second message to its members to coincide with the Fall issue of the Notebook. I am delighted to take this opportunity to communicate with you, and use it to bring you up to speed on the Academy's operations during 1999.

Although it may not appear to be the case, the Academy's committees and officers work continuously throughout the year in order to ensure that you are getting value for money from your membership dues. Here are just a few of the things that have been done since I last wrote to you in the Spring.

*The Comparative International Accounting History Consortium* met for three days in May on the campus of the University of Alabama at Tuscaloosa. A total of twenty-five individuals met to discuss a number of research papers, get to know one another as colleagues in the global accounting history community, and share ideas with the Academy's officers as to its future strategy. The event proved to be an outstanding success if the feedback I have received is typical. The papers were excellent, there was enjoyable debate and discussion, and the officers obtained valuable feedback concerning where the Academy should be directed in the next century. What was most important in this context was that the Consortium participants came from nine countries and represented the leading edge of current accounting history research. A number of other invitees (from a further four countries) also added comment in writing. I am absolutely certain that the officers will take this feedback on board their agendas for the next two to three years and ensure that the Academy



Tom Lee

is properly focused on the needs of its membership throughout the world. In particular, the needs of members outside North America are being specifically addressed.

A first move in this direction involves the editorship of the *Accounting Historians Journal*. It has been necessary for the officers to look for a replacement for the current editor, Dick Fleischman of John Carroll University. Dick has done an outstanding job produc-

ing the *Journal* in what is now proving to be a highly competitive market for quality manuscripts. There are two other accounting history journals and a number of general journals which major in historical studies from time to time. Dick has provided a sound basis for us to build the *Journal* into being the premiere publisher of accounting history research, and will continue doing this for the next few issues. However, he wishes to step down by 2001, and I set up a search committee chaired by Lee Parker, a past president, and also including Paul Williams, Dick Edwards, and Mike Gaffikin, all of whom have distinguished research records. The committee sought nominations, deliberated and selected a recommended name, and this was approved by the Board of Trustees at its August meeting in San Diego.

I am delighted to report that Dr. Steve Walker of the University of Edinburgh in Scotland has agreed to a three-year term as editor when Dick Fleischman steps down. He will work with Dick over the transition period. Steve has a distinguished research record as an accounting historian, specializing in late nineteenth century

**PRESIDENT...continued on page 35**

# SCHEDULE OF ACADEMY FUNCTIONS

The tentative schedule of Academy Functions for 2000 are as follows:

### AAH Strategy Session

April 14, 10:00 a.m.  
Indianapolis, IN

### Spring Meeting, Trustees, Officers and Key Members

April 15, Noon, Lunch  
Midwest Region - AAA  
April 13-15, 2000  
Crowne Plaza Union Square  
Indianapolis, IN

### Meeting of Trustees, Officers, and Key Members

### Membership Reception

### CPE Sessions

### Annual Meeting, AAA

August 13-16, 2000  
Philadelphia, PA

### 2000 Research Conference

with Ohio State University Hall of Fame

### Annual Business Meeting

November 9-11, 2000  
Hyatt on Capital Square  
Columbus, OH

## WANTED MANUSCRIPTS AND ITEMS OF INTEREST

Anyone wishing to submit short article manuscripts, notes, cartoons, shaggy dog stories, letters to the editor, or other items to THE ACCOUNTING HISTORIANS NOTEBOOK should send the material for consideration to the editor, Elliott L. Slocum, School of Accountancy, Georgia State University, P.O. Box 4050, Atlanta, GA 30302.

# THE ACCOUNTING HISTORIANS NOTEBOOK

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## HOME PAGE

<http://weatherhead.cwru.edu/accounting>

Webmaster: Gary J. Previts

Case Western Reserve University

**Year 2000 Academy of Accounting Historians Research  
Conference  
Jointly Sponsored With  
The Ohio State University Hall of Fame**

**November 9-11, 2000  
Columbus, Ohio USA**

The Academy of Accounting Historians Year 2000 Research Conference will be jointly sponsored with the Ohio State University Accounting Hall of Fame. The conference will be held in Columbus, Ohio at the Hyatt on Capital Square from the evening of Thursday, November 9 to the afternoon of Saturday, November 11, 2000.

The conference will celebrate the 50th Anniversary of the Accounting Hall of Fame. The conference theme is, "Celebrating the Fiftieth Anniversary of the Accounting Hall of Fame: Challenges and Achievements in Accounting during the Twentieth Century." The concurrent paper sessions will focus on whether the accountancy profession has met the challenge of responding to change during the 20th century. Papers should address the causes and patterns of past change in the accountancy profession and/or the academic discipline of accountancy, both nationally and internationally, and the effects of past change on the prospects for future change.

The deadline for submitting completed papers is June 15, 2000. Four copies of the double spaced completed paper and an abstract of approximately 500 words should be sent to:

Professor Kathleen E. Sinning  
3182 Haworth College of Business  
Western Michigan University  
Kalamazoo, Michigan 49008  
Ph: (616) 387-5259  
Fax: (616) 387-5710  
Email: kathleen.sinning@wmich.edu

All papers will be double-blind reviewed. Authors will be notified of the status of their papers by September 1, 2000. Papers accepted for the conference are not precluded from submission to refereed journals at a later date; however, the abstracts of accepted papers will be published in the *Proceedings* of the conference and on the Academy's Home Page.

**ENCOURAGE DOCTORAL STUDENTS  
TO JOIN THE ACADEMY AT THE SPECIAL RATE  
OF \$7.50 PER YEAR**

THE EIGHTH WORLD CONGRESS OF  
ACCOUNTING HISTORIANS  
MADRID, SPAIN July 19-21, 2000

### GENERAL INFORMATION

The 8th World Congress of Accounting Historians coincides with the end of the second millennium of the Christian Era. This millennium has been precisely the period in which the Western Civilization found its origin, development and consolidation, building up on the foundations of the Ancient Roman Culture. At the same time, it was also the space in which accounting, an activity as old as Humanity, found its modern form in the shape of double entry. In this sense, the World Congress to be held in the year 2000 constitutes a real milestone in the chain of our Congresses and has to take duly into account all these facts. Strictly speaking, there is no history of the past, but history of the present: Thus, the study of the paths followed to reach the point where we are results in the past becoming present.

The 8th World Congress of Accounting Historians will be held in the social science campus of the Universidad Carlos III de Madrid. In addition to the regular services provided in a campus of this type, the University residence will be available to Congress participants. The social science campus is located in Getafe, a satellite village, 11 kms (7 miles) from downtown Madrid. The village has good connections with Madrid by train and bus. A special shuttle bus service will be arranged for Congress attendees who prefer accommodation in downtown hotels.

An academic event in combination with a plenary session of the Congress will be held at the Universidad de Alcala de Henares, which is the oldest University in the community of Madrid and one of the oldest in Spain. The organizer of the 8th World Congress of Accounting Historians is the Asociacion Espanola de Contabilidad y Administracion de Empresas (AECA), i.e.

the Spanish Association of Accounting and Business Administration, through its Comision de Historia de la Contabilidad (Commission of Accounting History), patronized by the Colegio Central de Titulados Mercantiles y Empresariales (Central Institute of Graduates in Commerce and Business Administration). This institution together with the Consejo Superior de Colegios Oficiales de Titulados Mercantiles y Empresariales de Espana (High Council of Spanish Official Institutes of Graduates in Commerce and Business Administration), which federates all Colegios in Spain, will act as coorganizers of the Congress.

Besides the Consejo Superior and the Colegio Central, AECA will count on the cooperation of the six State Universities located in the Community of Madrid: Universidad Carlos III de Madrid and Universidad de Alcala de Henares, the Universidad Autonoma de Madrid, the Universidad Complutense, the Universidad Nacional de Educacion a Distancia (UNED) and the recently created Universidad Rey Juan Carlos de Madrid.

### CALL FOR PAPERS

We encourage submission of high quality papers covering the wide range of accounting history topics. Papers should be written in English and will undergo a process of review. In preparing your submissions, please refer to the following norms: paper size should either be A4 or legal, left, right, top and bottom margins of 2.5 cms., title of papers in capitals, author(s) and affiliation all centered, typed single spaced, in 10 points font. Acceptance priority will be given to completed papers. However, summaries of papers will also be reviewed, provided that an informed judgement can be made on the final paper.

**The deadline for submission is 31st  
December 1999.**

Early submissions, however, are welcome. Papers should be accompanied by an abstract following the instructions for submission noted above. The maximum length of the abstract is one page and one diskette containing both the paper or informative summary and the abstract is required. In preparing the electronic file, we encourage to save it in a common word processor (Word for Windows, WordPerfect 5.1, etc.)

A decision on acceptance will be communicated by February 29, 2000. Nevertheless, only papers whose authors are registered in the Congress will be definitively accepted. Early registration will be possible from January 1 to March 31, 2000.

Both additional information on the

Congress and paper submissions should be addressed to:

**Esteban Hernandez-Esteve**

CONVENOR

**THE 8th WORLD CONGRESS OF  
ACCOUNTING HISTORIANS**

Asociacion Espanola de Contabilidad y  
Administracion de Empresas (AECA)

Alberto Aguilera,

31, 50

28015

Madrid-Spain

Fax: 34-91-541 34 84

Email: info@aeca.es

Web: www.aeca.es

## CALL FOR PAPERS ACCOUNTING HISTORY: INTERNATIONAL PERSPECTIVES

The Academy of Accounting Historians and Drexel University are sponsoring an international accounting history colloquium to be held at Drexel University on Sunday, August 13, 2000, prior to the start of the AAA National Meeting in Philadelphia.

All relevant historical papers will be considered (e.g., archival, theoretical, critical, biographical, contemporary history). Send 3 copies of the completed paper, which must include an abstract of not more than 500 words, to:

Professor Alan G. Mayer

Department of Accounting, COBA

P.O. Box 305219

University of North Texas, Denton, TX 76205-5219

The deadline for paper submissions is February 28, 2000.

The all day colloquium will include plenary and panel sessions that examine historical relevance in international standard setting and international trends in historical research.

Registration materials will be distributed in early 2000. The registration fee for the conference is \$10. The conference will qualify for up to six hours of CPE.

## Mary S. Stone

Mary S. Stone, Ernst & Young Professor in the Culverhouse School of Accountancy at the University of Alabama, is the President-Elect of the American Accounting Association. She also received a National Alumni Association Outstanding Commitment to Teaching Award from the University of Alabama in September, 1999. Mary is a long-time member of the Academy of Accounting Historians and served the Academy in a number of capacities including Trustee and Corporate Agent.

## Stephen Walker

Steve Walker, University of Edinburgh, will become the editor of the *Accounting Historians Journal* and serve a three year term. Richard Fleischman, John Carroll University, has served in this capacity and will begin the transition during 2000. Richard indicates that he will continue to receive manuscripts during the first half of 2000 and Steve will begin his editorship with the first issue, 2001.

Steve has a doctorate in social history and specializes in late nineteenth century professional accounting. He will be the first non-American editor of the *Accounting Historians Journal*.

## Reed Storey

On April 17, 1999, Reed Storey died. Mr. Storey, formerly of the Financial Accounting Standards Board and the American Institute of Certified Public Accountants, made significant contribution to accountancy and to financial reporting history. Among his many contributions, Mr. Storey played a significant role in the development of the Statements of Financial Accounting Concepts. The lack of a conceptual framework was a major contributor to the demise of the Financial Accounting Standards Board's predecessors. It is due to his efforts that financial reporting will achieve higher levels of usefulness.

## An Individual Electronic Subscription Offer

*Accounting, Auditing & Accountability Journal* is devoted to advance knowledge of current accounting practice through historical understanding. Edited by Professor Lee D. Parker, University of Adelaide and Professor James Guthrie, Maquarie Graduate School of Management, the journal regularly carries state-of-the-art review papers drawing attention to key reference sources in the accounting and auditing field.

The journal is now available in electronic form to individual subscribers for £39, US \$69, and AUS \$99. This includes: five issues published during 1999; the full text of articles published in the 1994 to 1998 volumes; abstracts of articles published in the 1989 to 1993 volumes. Phone: +44 (0)1274 777700; FAX: +44 (0) 1274 785201; Email: helpdesk@mcb.co.uk

## Accounting History-A Special Subscription Offer

*Accounting History* is the journal of the Accounting History Special Interest Group of the Accounting Association of Australia and New Zealand which is published twice-yearly in May and November. A special annual subscription rate for individual members of the Academy of Accounting Historians is made available for 1999. The special rate is AUS \$55 which is approximately US \$35. The journal is distributed via airmail. A complimentary inspection copy of a recent issue of the journal is available on request from Bruce Hoyle (Email: bruceh@deakin.edu.au).

## Membership Directory - A Reminder

The Academy's Membership Directory has been placed on the Web as part of the Academy's Home Page. As a result, the Academy will not mail out the printed copy of the Membership Directory as in previous

years unless such a copy is specifically requested. The web address is <http://weatherhead.cwru.edu/Accounting>. For those without Internet access, a limited number of printed Membership Directories will be available upon request. If you need a printed copy of the Membership Directory, please

contact Kirby Rice, Administrative Coordinator, The Academy of Accounting Historians, Culverhouse School of Accountancy, The University of Alabama, Box 870220, Tuscaloosa, Alabama, 35487-0220.

## IN MEMORIUM

### JAMES ANTHONY MERINO (November 5, 1938 - June 24, 1999)

*James Anthony Merino*, husband of Barbara, father to Catherine, Anthony and Dominic and grandfather to DJ, Jacob, Natalie and Joey passed away on June 24, 1999. Jim was a unique asset to the academy. Whenever anyone visited Barbara in Denton, Jim was a gracious, affable and generous host. He cooked gourmet meals for all, took the guests shopping and served as tour guide to the museums in the metroplex. Having his own Ph.D. in History, he was a willing participant in debating all issues. Jim will be sorely missed by all who had an opportunity to know him. His legacy will be enduring through the love and devotion he brought to his family and friends. We shall remember him fondly.

### MAURICE S. NEWMAN

The Academy of Accounting Historians sadly reports the recent death of Dr. Maurice Newman. As a long-time member, Dr. Newman served as a Trustee and was influential in helping the Academy to originate the Charles Waldo Haskins Research Seminars in the late 1970s. It was noted that among the historical keepsakes in his office, Dr. Newman used a stand-up desk which had been used by Elijah Watt Sells in the early years of accountancy.

Dr. Newman was born in England, educated in the United States, and served in the U.S. Navy on the U.S.S. Lexington in WWII. He held a CPA certificate from New York. During his public accounting career with Haskins & Sells, Dr. Newman developed important materials on statistical sampling in auditing and led the firm to adopt sampling approaches before other firms. He retired as a senior partner after twenty years, and began a new career in academics. He received his Ph.D. in statistics from New York University in 1972. He retired from the University of Alabama in 1987.

Dr. Newman is described by his colleagues as a gentleman and devoted to his family and to the profession of accountancy. He was very active in the Presbyterian Church, a patron of music and the arts, and an ardent golfer.

# ACCOUNTING HISTORY SESSIONS IN SAN DIEGO

The Annual Meeting of the American Accounting Association, San Diego, August 15-18, provided a number of opportunities for presentations and papers concerning accounting history. Accounting history topics were presented in a CPE session on Sunday morning, August 15, organized by Tom Lee, Ed Arrington, and Paul Williams, and in Public Interest Sessions of the AAA program, August 16-18. Additionally, The Academy of Accounting Historians hosted an accounting history research session on Sunday afternoon, August 15, developed by Alan Mayper and Barbara Merino. Good attendance and participation were recorded at each program.

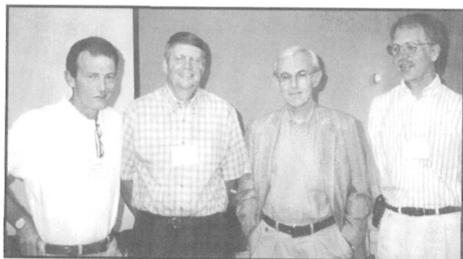
## CPE Session: Accounting History and Public Welfare

C. Edward Arrington, *University of North Carolina at Greensboro*

Paul F. Williams, *North Carolina State University*

Tom A. Lee, *University of Alabama*

Steven Filling, *California State University - Stanislaus*



## Academy of Accounting Historians Research Program

Moderator: Alan G. Mayper, *University of North Texas*

**"The Account Books of John Myers: 1800 - 1804,"**

L. J. Henry and U. K. Motekat, *Old*

*Dominion University*

**"Fayol and Follet: Messages for Contemporary Management and Accounting,"**

Lee D. Parker, *University of Adelaide*

**"Franklin Delano Roosevelt, Frederick Winslow Taylor, Scientific Management, and the Boston Naval Yard in April and May of 1913: The Search for 'the Least Best Way?',"**

Richard Vangermeersch, *University of Rhode Island* and C. J. McNair, *Babson College*.



## AAA Public Interest Sessions

**"Mickey Marxism Rides Again,"**

Anthony M. Tinker, *Baruch College-CUNY*

**"Policing Knowledge: Critical Accounting Meets Lawyers,"**

Prem N. Sikka, *University of Essex*; Austin Mitchell, *UK House of Commons*; and Hugh C. Willmott, *University of Manchester Institute of Science & Technology*

**"Accountancy in the Advertising Age,"**

Timothy J. Fogarty and Vaughan Radcliffe, *Case Western Reserve University*

**"A Preliminary Data Base for Stuart Chase (1888-1985): A Posthumous Nominee for the Accounting Exemplar Award,"**

Richard G. Vangermeersch, *University of Rhode Island*

# SOME EXPERIENCES AND OBSERVATIONS IN CONDUCTING QUALITATIVE HISTORICAL RESEARCH

by  
Lorraine Gilbert  
Case Western Reserve University

The experiences of conducting qualitative research as a doctoral student in the Weatherhead School of Management's (WSOM) Department of Accountancy at Case Western Reserve University are described in this paper to engender a greater appreciation for qualitative research interview methodology. Such an appreciation is best achieved by describing the effort to identify, to locate, to interview selected individuals who have certain knowledge or information beneficial to the research.

The doctoral seminar entitled "The Development of Accounting Thought Theory" devotes a session to writing biographies on legendary figures who have contributed to the development of accounting thought. In this seminar, each student is required to write a biography about an accounting "legend" based upon telephone interviews with the person. My biographical assignment was Ananias Charles Littleton. Since Littleton had died more than twenty years earlier, my assignment was initially to be based on his publications and publications about him.

A review of books and articles collected from a literature search was completed with the purpose of identifying some common themes and aspects of Littleton and his career that might be new or unique or provide a fresh perspective. Although much had been written on Littleton and his writings, no one had really attempted to understand, via multiple interviews, what situations or events in Littleton's personal life had motivated him and resulted in his becoming an accounting legend. Such a research methodology is a challenge when the subject is no longer alive and also had been a very private individual.

The original assignment was concluded and a preliminary paper written primarily based on eleven interviews conducted between March 15 and March 20, 1995 (Table 1). The research project was expanded through the interviewing of additional people and writing a more comprehensive paper entitled, *A. C. Littleton: The Personal Portrait of a Scholar* (Gilbert, 1997).

**The Qualitative Research Methodology**  
Having pursued undergraduate and graduate studies and conducted research activities in both the pure and natural sciences (Chemistry and Zoology) and now in accounting, I have observed some similarities/dissimilarities of accounting and science. Qualitative research is one of the research methods utilized in the sciences which is similar to that found in accounting. For example, many hours are spent on field research in which is kept a field notebook for recording activities such as the feeding habits, the migration movements, and the response behaviors of different animals to changing environments. Many hours were required in analyzing observations that were recorded in the field notebook to identify patterns and anomalies. A similar but more scientific approach is followed in Chemistry, except, searches for patterns and anomalies are made within a molecular world. The most interesting aspect of this research is the understanding of the motivations behind these patterns and anomalies and the relations between them. A biographical study about an accounting legend would similarly enable an investigation of what motivated the individual. Relations between events and situations are especially important in order

to have a complete understanding of the influence an individual may have in shaping a complex system such as accounting.

Kerlinger (1986) suggests that one's understanding of science is through "relation" and that such a relation is perhaps the most fundamental criteria in science because it gives rise to an understanding and explanation of a phenomenon that is basic to the aim of science. For Kerlinger, there is no such thing as the absolute "knowing" of anything. According to Kerlinger, the link or "relation" between the volatile microcosm of individual scientists and the solid macrocosm of scientific knowledge lies largely in the historical and social structure of the scientific community. In fact, scientific research takes place within a broad social and historical context, which gives substance, direction, and ultimately meaning to the work of individual scientists. Similarly, an understanding of the historical and sociological aspects of accounting enables accounting to be defined as a scientific endeavor.

Science does not consist of explaining the unknown by the known, as in mathematical proofs. Rather, science aims to give an account of what is observed by the properties of what is imagined. It is in these imagined properties that the "artistry" of a science evolves thereby resulting into "true" science.

Since much information on Littleton is available, the researcher may, without realizing, simply be giving an account of what is observed which is "descriptive history." The researcher may be aggregating and summarizing all available information (the observed) into a narrative that results into a continuum of events. In order for such a narrative to be a science, one must go beyond the obvious and ask questions regarding what motivated the obvious. What were the motivations that led Littleton to become the accounting legend? In asking such a question, one is seeking the properties of what is imagined and unmasking hidden structures so that the evolution of the invisible may

give rise to a better understanding of the visible. The unmasking process is subjective and dependent upon the questions that are asked. Thus, history as a science is interpretational. This interpretational aspect in accounting history is an art and enables accounting to evolve as a science. One methodology in qualitative research that enhances this unmasking process is the "interview methodology."

### The Qualitative Research Interview Methodology

The qualitative research interview is a phenomenological and a hermeneutical mode of understanding (Kvale, 1983). It is a professional conversation based on the conversations of daily life which attempts to provide meaning to everyday activities. Kvale (1996) describes the purpose of an interview as obtaining descriptions of the life world of the interviewee with respect to interpreting the meaning of a described phenomenon. For this biographical piece, the purpose of the interview was to speak with individuals who had, in some capacity, been in the presence of Littleton and could provide insights into Littleton's character.

An interview is a conversation that has a structure and a purpose that becomes a careful questioning and listening strategy. A strength of the interview conversation is the capture of subjects' views on a given theme. The purpose of interviewing more than twenty individuals, who had in some capacity known Littleton, was to create a picture of Littleton that was as real as possible.

The mode of understanding implied by qualitative research involves alternative conceptions of social knowledge, of meaning, reality, and truth in both historical and social science research. The basic subject matter is no longer objective data to be quantified, but meaningful relations to be interpreted (Kvale, 1996). However, even though objective data is no longer the primary con-

QUALITATIVE...continued on page 41

## THE ACCOUNTING HISTORIANS JOURNAL

*The Accounting Historians Journal* encourages you to submit papers on subject matter related to the development of accounting thought and practice. Papers on biographical subjects and on historical method are also acceptable. Guidelines on research and a guide for submitting manuscripts may be found in *The Journal* or may be obtained from the Editors.

Manuscripts must be in English and of

acceptable style and organization for clarity of presentation. The manuscript should not exceed 7,000 words. An abstract of not more than 200 words should separately accompany the manuscript. More detailed information concerning additional requirements regarding style, content, and the submission requirements is included in the guidelines mentioned in the previous paragraph.

### Submit Manuscripts to:

Richard K. Fleischman  
Department of Accounting  
John Carroll University  
University Heights, OH 44118

Phone: (216) 397-4443  
FAX: (216) 397-3063  
Email: [fleischman@jcu.edu](mailto:fleischman@jcu.edu)

### Matters Related to Production:

Anthony Joseph Cataldo II  
Western Michigan University  
Department of Accountancy  
Haworth College of Business  
Kalamazoo, Michigan, USA 49008  
Phone: (616) 387-5257  
FAX: (616) 387-5710  
Email: [aj.cataldo@wmich.edu](mailto:aj.cataldo@wmich.edu)



## TAX HISTORY RESEARCH CENTER FELLOWSHIPS

The Tax History Research Center (THRC), which is sponsored by the Academy of Accounting Historians and housed at The University of Mississippi, is offering research fellowships of up to \$1,000 for individuals wishing to conduct research at the THRC. The grant can be used only for lodging at the Alumni House Motel at The University of Mississippi during the time the researcher is working at the THRC. Based on current room rates the grant would pay for about four weeks of lodging at Ole Miss. Applications should be submitted at least two months in advance of the projected visit. Applications should include a cover letter and an approximately one page proposal explaining how the resources of the THRC would be useful in the applicant's research.

Both predoctoral and postdoctoral fel-

lowships will be considered. Fellowships would be particularly suitable for those on sabbatical or Summer leave.

The THRC has an extensive collection of tax services, congressional committee reports, books, journals, and other publications dating back to 1909, dealing with the federal income tax. Some state materials, primarily theoretical or policy oriented, are also available.

Fellowship applications should be sent to:

Dr. Tonya K. Flesher, Director  
Tax History Research Center  
School of Accountancy  
The University of Mississippi  
University, MS 38677

For more information call Dr. Flesher at (662) 915-5731 or (662) 234-3969.

Trustees and Officers Meeting  
Four Points Sheraton, Tuscaloosa, Alabama  
Saturday, May 22, 1999

*Present:* Dick Fleishman, Dale Flesher, Sarah Holmes, Tom Lee, Gary Previts, Kathy Rice, Alan Richardson, Bill Samson, Kathy Sinning, Elliott Slocum.

1. The meeting was called to order at 10:30 a.m. by President Tom Lee.
2. The minutes of the Officers and Trustees Meeting, November 1998, in Atlanta, Georgia, were approved.
3. Kathy Rice gave the Administrative Coordinator's report. A second membership renewal card was mailed to 1998 members who had not renewed. Labels for the *Notebook* and the *Journal* were mailed to respective editors, and directory updates were sent quarterly to Kevin Carduff at Case Western for entry on the Academy website.

Tom Lee noted that although membership numbers are good, the majority of memberships currently are institutions. Individual memberships have not grown as projected in previous meetings.

4. Dick Fleishman discussed the problem of fewer manuscript submissions to the *Journal*. He proposed an annual prize for the best article to appear during the year. Dale Flesher pointed out that we currently have a manuscript winner and asked if this article would be eligible to win "best". It was agreed that it would.

There was some discussion about the exact nature of the prize. A motion was made to have three awards: \$500 for best article and \$200 each for the second and third best, so that total expenses would be about \$1000 per year. It was also agreed that this award would be given in each of the next three

years and then its impact assessed. The motion was seconded and carried by unanimous vote. Bill Samson suggested that second and third places be designated "award for excellence" because of the negative connotation of being second (or third). This was agreed.

Lead time was discussed regarding publicity for the award. Bill Samson asked about giving one this year as a method of publicity. Gary Previts asked when the awards would be given.

Gary Previts asked about the future of the *Journal* in a new form on the web-site. We can print copies at a special price for those who want a hard copy. He recognized that this would be a future effort - perhaps within the next ten years. This item was tabled for future discussion.

5. Elliot Slocum gave a report on the April issue of the Academy *Notebook*. The publication process stalled in the galley stage, so the *Notebook* is running late. It is fairly large with 44 total pages. He expected the issue to be mailed by the middle of June.
6. Dale Flesher reported that Centers at The University of Mississippi are getting new book cases and file cabinets. Also, the new University catalog lists the Tax History Research Center and the Video and Audio Library.
7. Elliott Slocum reported that the Accounting History Research Center at Georgia State has been rearranged. The cataloguing of original holdings should be finished in 3-6 months. He will send findings for entry on web-site upon completion.

Gary Previts brought up the issue of succession planning regarding Kumar Sivakumar and Ram Sriram. Elliott Slocum will talk to each individual about his intentions for the future.

8. Bill Samson reported that there is nothing new at the Garner Center at Alabama. The Bruno Business Library is collecting historical annual reports, and additional reports have been obtained from Tulane. The library is excited about this collection.
9. Tom Lee shared Finley Graves' report on the monograph series. Finley has talked to Keith McMillan about publishing a monograph based on his dissertation. Tom Lee has seen parts of Keith's dissertation, and believes it will be the basis of a very good monograph.
10. Tom Lee discussed the CPE History Session scheduled during the AAA Conference in San Diego. He also encouraged future efforts to have papers accepted to AAA conferences via the Public Interest Section (PIS) of the AAA. In particular, he noted that the number of PIS sessions allocated by the AAA are based on the number of papers submitted.
11. Barbara Merino and Alan Mayper are planning a separate accounting history session at the San Diego AAA conference. This session is planned for Sunday afternoon when the next officers and trustees meeting is scheduled.
12. Gary Spraakman's report on the Toronto conference was shared by Tom Lee. The conference is scheduled for November 18-20, 1999, at the Toronto Westin Harbour Castle Hotel. Conference and hotel room registration information has been provided to Academy members along with the call for papers.
13. Kathy Sinning reported on the year 2000 Joint AAH/Hall of Fame Research Conference. This conference will be November 9-11, 2000, at the Hyatt on Capitol Square in Columbus, Ohio. Dan

Jensen Ross Tondkar, and Ed Coffman are handling the plenary sessions, panel sessions, and Hall of Fame inductions and related ceremony. Gyan Chandra and Kathy Sinning are handling the concurrent paper sessions. Gary Previts, Gene Flegm, Andy Baily, and Dan Jensen are doing the fund raising. Julia Grant, Paul Miranti, and Kathy Sinning are handling the registration and conference announcements.

14. Gary Previts talked about Academy functions planned in conjunction with AAA conferences. Typically, there is a business meeting, the past presidents' dinner, and a reception for Academy members. There was a brief discussion regarding the past presidents' dinner and the low attendance in recent years. All were in agreement to do away with this event.
15. The AAH one-day conference prior to the AAA meeting in August of 2000 will be held at Drexel University on August 12, 2000. Barbara Merino and Alan Mayper of University of North Texas are handling the arrangements with Drexel and organizing the paper sessions. The Academy will provide lunch and refreshments.

Kathy Sinning asked about funding for the Drexel Conference. Dale Flesher stated that Finley wishes the Drexel Conference to take the place of the International Comparative Accounting History Consortium. Kathy Sinning said that Finley's concern is the responsibility of organizing the Consortium. He does not have time to organize both the Drexel Conference and the Consortium.

Elliott Slocum thought that the original group would organize future Consortiums. Tom Lee reminded the meeting that there was little enthusiasm among the 1999 invitees for doing this.

Tom Lee suggested that Kathy

- Drexel Conference without involving the Consortium. The future of the latter would be discussed at a later time. Kathy Sinning made a motion that we fund the AAA conference in Philadelphia a maximum of \$1000.
16. The 2001 conference planned by Finley Graves will be in Santa Fe, New Mexico. Hotel rooms will be \$130 plus tax. Meeting facilities will be at the University of New Mexico. This conference will probably be in the second week of November.
  17. Bill Samson discussed the location of the 2002 Research Conference. The International Study Centre at Herstonceux, East Sussex, UK charges the US equivalent of \$60 per night for meeting rooms and \$100 per night for hotel rooms.

The time of year for this conference was discussed. May is not a good month for UK academics. Dale Flesher asked why the conference could not be scheduled for November since that is when they usually meet. Bill Samson offered that June would be a good month since it would allow attendees from overseas to stay and tour after the meeting. Tom Lee said that June is a peak time for travel and airfare is high. Alan Richardson said that May - July is the only time the castle will schedule conferences because it is used for classes during the remainder of the year. He added that the castle is in an isolated location. It is 20 miles from Brighton and 30 miles from Gatwick.
  18. Kathy Sinning asked about discussing the organization of the 2003 conference with Trevor Boyns of the Cardiff Business School, Wales. This was agreed.
  19. **Education Committee:** Bill Samson shared the Education Committee report from Ross Tondkar. Committee mem-
  20. **Endowment Committee:** Recent endowments to the Academy include: \$1500 from GM and \$2000 from KMPG (per Sarah Holmes).
  21. **Hourglass Award Committee:** The call for nominations for the Hourglass Award has been sent to a number of relevant journals. The deadline for nominations is July 30.

Gary Previts asked for a copy of the Hourglass Award regulations to be added to the web-site.
  22. **Public Relations Committee:** Jean Sanfilippo is now in Alaska and not available to report on the Public Relations Committee. Sarah Holmes said that she had no information on a request for a booth at the San Diego Conference. Bill Samson will contact Marilyn Emplaincourt.
  23. **Regional Programs Committee:** New committee members are needed for the Northeast and Midwest Regions as Bruce Bradford of Fairfield Univ. in CT and Paul Shoemaker of the Univ. of Nebraska have resigned.
  24. **Research Committee:** Tom Lee talked to Keith McMillan regarding the work of the Research Committee. Keith intends to use the occasion of the International Consortium in Tuscaloosa to meet with his committee.
  25. **Search for Editor of AHJ** - Dick Fleishman said that Vaughan Radcliffe and Tim Fogarty of Case Western Reserve University are interested in the position of Editor of the *Journal*. He urged that a decision be made no later than August. Tom Lee reported that Dan Jensen of Ohio State University had also been approached. Paul Miranti is in the process of following up on these names.

MEETING... *continued on page 36*

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# A SIGNIFICANT SOURCE FOR ACCOUNTING HISTORICAL RESEARCH:

## THE CATASTO OF 1427 IN FLORENCE

by

*Richard Vangermeersch*  
*University of Rhode Island*

Ferdinand Schevill's 1938 book, *History of Florence: From the Founding of the City through the Renaissance*, mentioned that the *Catasto* of 1427 was a relatively equitable income tax, based on an anticipated earning rate of 5 percent on equity (pp.345-346). The tax failed by 1434 because of dishonest administration (p.364). What accounting historians should note was that the base of the 1427 *Catasto*, the same base of Pacioli in 1494, is that of a list of all assets and liabilities (pp.345-346). There is a copy of the 1427 law in the 1765-66 book *Della Decima e di Varie Altre Gravezze Imposte del Communedì Firense* (Schevill, p.346), which is available on microfilm.

I have a photocopy of the law, which is in Medieval Latin. I have recently found that David Herlihy and Christiane Klapisch-Zuber published *Les Toscans et leurs familles* in 1978 and a shortened 1985 version of it in English, *Tuscans and their Families: A Study of the Florentine Catasto of 1427* (Yale University Press). Chapter 4, entitled "Wealth and Enterprise." is of much interest to researchers in the history of accounting. Many sources are noted in that chapter. Apparently, many of the basic documents from 1427-1434 are available to researchers from the Data Programs and Library Service of the University of Wisconsin, Madison (Herlihy and Klapisch-Zuber, preface).

There are many interesting research questions. For instance, did *Pacioli* base his work on this tax law or was accounting so well developed at the time that the 1427 tax was based on accounting records? Was the 1427 tax on estimated taxable income, or a property tax? What records of audits are extant? These are just some of the questions that could be the subject of an accounting historical researcher's look at the data and previous commentaries.

### A New Opportunity

#### *Company Financial Reporting:*

#### *A Historical and Comparative Study of the Dutch Regulatory Process*

Dr. Stephen A. Zeff recently announced, at a low price of \$25, a reimpression of *Company Financial Reporting: A Historical and Comparative Study of the Dutch Regulatory Process* by Stephen A. Zeff, Frans van der Wel, and Kees Camfferman (Amsterdam: North-Holland, 1992). This 400-page treatise originally sold for \$100 per copy. The authors acquirement of rights to issue a reimpression enables the offer of this historical work at the cost of printing. If you are interested in purchasing this book, contact: Dr. Stephen A. Zeff, Jesse H. Jones Graduate School of Management, Rice University, P.O. Box 1892, Houston, TX, 77251-1892. [Phone, 713-527-6066; Fax, 713-285-5251; Email, sazeff@rice.edu]

## IN MEMORIUM

### PHILLIP KENNETH SEIDMAN

P. K. Seidman died on June 23, 1999, just five days short of his 92nd birthday. P. K. was a member of the Academy of Accounting Historians. P. K. had continued to go to his office and work every day until about three weeks before his death.

P. K. was born in Brooklyn, New York, the youngest of fourteen children. After graduating from Columbia University in 1927, he joined the accounting firm of Seidman and Seidman, which had been formed by his brother M. L. Seidman, now BDO Seidman. After six years, P. K. was managing the Grand Rapids office when the firm received a contract to monitor the lumber, milling, and furniture industries for compliance with the National Recovery Act. Since Memphis was a hardwood lumber center, the partners decided that P. K. should open an office there. Although he was to open fifteen other offices, Memphis became his home where he earned a law degree from the University of Memphis Law School, lectured on tax law at the Southern Law School in Memphis, taught accounting and economics at Southwestern at Memphis, now Rhodes College, University of Tennessee, Memphis, University of Memphis, and American Institute of Banking. During World War II, he was a Lieutenant Commander in the Navy Torpedo Bombing Squadron in the Pacific Fleet.

P. K. was a civic leader and a philanthropist and was described as a man of great character and dignity. He was also described as a tough businessman, a perfectionist, and did not tolerate anything less than the best. He created the Frank E. Seidman Distinguished Award in Political Economy which is now at Rhodes College, helped to start the Economic Club of Memphis, Memphis Crime Stoppers, and the first Alzheimer day care center in Memphis, served as president of Goodwill Industries Inc., Memphis Orchestral Society, and Memphis Little Theatre.

## A CLASSIC PUBLICATION AVAILABLE ON THE WEB

*The Evolution of Cost Accounting to 1925* by S. Paul Garner is now on the World Wide Web. This classic historical study is the first book which addresses the discipline of accounting and its history to be published and available in full length on the Web. Providing free of charge such an important work on the Web is a pioneering step. This is another first for S.

Paul Garner, Dean Emeritus, University of Alabama, in his long tradition of being a pioneer of global accounting matters.

Accounting students and historians can access and download this famous classic at:

<http://weatherhead.cwru.edu/Accounting/pub/garner>

By *Academy Members*

**STEPHEN A. ZEFF**

Stephen Zeff has authored *Henry Rand Hatfield: Humanist, Scholar and Accounting Educator* published by JAI Press Inc./Ablex Publishing Corp. This book is a biographical study of the first full-time accounting professor, Henry Rand Hatfield (1866-1945), in a U.S. university. His two textbooks, *Modern Accounting* (1909) and *Accounting* (1927), were among the most respected reference works in the first half century. Also, he was an authority on early bookkeeping history and his essay, "An Historical Defense of Bookkeeping," has long been one of the most celebrated articles in the U.S. literature.

Stephen Zeff began his research in the 1960s, using Hatfield's extensive files of correspondence, notes and papers, and he proceeded to interview, or correspond with, many of Hatfield's former colleagues and students. The author also drew on the archives at the University of Chicago and the University of California, as well as the records of the American Accounting Association. Many of Hatfield's unpublished and previously published papers are reproduced in the book.



**IN MEMORIUM**  
**HENRY FRANCIS (FRANK) STABLER**

On Saturday, June 26, 1999, Frank Stabler, a long-time member of The Academy of Accounting Historians died suddenly. Frank was Professor of Accounting Emeritus at Georgia State University and had retired in August, 1998. He had served in the U.S. Army Finance Corps, worked with Price Waterhouse, and taught at the University of Alabama and Tennessee Technological University before joining the faculty at Georgia State in 1971. Frank had earned a B.A. in Business Administration at Vanderbilt University and the M.B.A and Ph.D. at the University of Alabama.

Frank's involvement with accounting history began early in his career, and his dissertation was "A Study of Selected Contributions of George O. May to Accounting Thought." His dissertation was later published as a monograph through the Publishing Services Division of the College of Business Administration at Georgia State University in 1977. He coauthored a paper, "May and Paton: Two Giants Revisited," that was published in the *Accounting Historians Journal* in 1981 and published "George O. May, 1875-1961," in *Biographies of Notable Accountants*, Second Edition, Edited by Abdel M. Agami, 1989. While at Georgia State, Frank served on fifteen dissertations, chairing nine, which including studies on Paul F. Grady, Robert M. Trueblood, and Eric Louis Kohler.

Frank's greatest love was teaching and working with students as illustrated by his many awards, among which were Outstanding Faculty Award, School of Accountancy; Accounting Educator of the Year Award, Georgia Society of Certified Public Accountants, Educational Foundation; Outstanding Faculty Vice President, Beta Alpha Psi; and Educator of the Year, Atlanta Chapter, Institute of Internal Auditors. Frank Stabler touched many lives among the ranks of student, faculty, and practitioners, and though he will surely be missed, his memory will continue in their hearts.

ANATOMY OF A 1930'S MASTER OF SCIENCE IN  
BUSINESS ADMINISTRATION PROGRAM

by  
John Ribezzo, Community College of Rhode Island

This article deals with the curriculum of a post-graduate course leading to the degree of Master of Science in Business Administration offered by Bryant-Stratton College, Providence, Rhode Island in the early 1930's. My interest in researching this topic is twofold. Firstly, Bryant-Stratton College was the forerunner of Bryant College where I earned my Bachelors Degree in Business Administration with a major in accounting. I was unaware that the college had a graduate school that many years ago. Secondly, I was curious as to the make-up of the program that was offered at that time, in particular, any accounting courses that were part of the curriculum.

Bryant-Stratton College was founded in 1863 as an independent entity after several years of affiliation with the Bryant-Stratton chain of colleges. The college prided itself as an institution that prepared young men and women for success in the modern business world. The following excerpt from the college catalogue provides an insight into the college's mission, "Today, when business has become a profession, Bryant-Stratton College offers training that is broad to insure clear thinking in the manifold old relationships of modern business, and specialized to meet competition in the highly-developed field of professional service in business."

The graduate school was granted the power by the State of Rhode Island to grant the following advanced degrees: Master of Science in Business Administration, Master of Science in Accounting, and Master of Science in Commercial Education. It must be noted that the only graduate degree offered by the college at this time was the Master of Science in Business Administration. The program was modeled after those offered at graduate schools of the leading

universities of the day. However, what was unique about the Bryant-Stratton program was that the student could earn his/her degree in one year. A quotation from the catalogue emphasized this point, "Because it insures (the degree) the student a head start of several years in climbing the rungs of the ladder to success, the course is not a expense - *but is a practical investment* (Italics included)."

The following gives an overview of the curriculum. The student was required to take a core set of courses and electives from a major course of study selected from seven groups. Below is a list of the core courses including a brief description of each:

Core Courses:

1. Business Policy: This course consisted of the presentation of specially selected practical problems taken from the entire field of business administration. Its aim was to marshal, assemble and coordinate the student's entire knowledge in the solution of actual, executive business problems. The training in this course aimed to dissect large masses of fact for purposes of adaptation to definite, rational solutions enabling the formulation of lines of action conducive to sound business policy.
2. Advanced Business Economics: Emphasis was placed upon the application of a sound economic background to the solution of business problems. A sound and basic training was offered in the fundamentals of economics as they affected situations calling for prompt and rational executive judgment and action. The student, moreover, was taught to comprehend and understand *the limits* within which theory may be beneficially applied but, at the same time was encour-

aged to develop and extend economic theory to the end where it was essential and useful in the profession of business.

3. Budgetary Control: This course aimed to make exhaustive mathematical and economic comparative studies of individual businesses and to utilize statistics derived therefrom for the purpose of forecasting future trends, both secular and seasonal, in

order to effect a rigid control of industry in the business cycle.

4. Applied Statistical Analysis: Statistical technique was developed and applied by the solution of actual problems in the classroom, while in the laboratory, the student was trained in statistical processes related to the classroom problems.

The major courses of study with their respective courses, are listed below.

Electives:

Group I - Retail Store Management

*First Semester*

Retail Store Management I  
Merchandising  
Research and Thesis

*Second Semester*

Retail Store Management II  
Department Store Statistics and Control  
Research and Thesis

Group II- Commercial Banking

*First Semester*

Bank Management I  
Money, Loans and Credit  
Research and Thesis

*Second Semester*

Bank Management II  
Bank Statistics and Control  
Research and Thesis

Group III - Investment Banking

*First Semester*

Investment Banking I  
Corporate Finance and Security Analysis  
Research and Thesis

*Second Semester*

Investment Banking II  
The Stock Market  
Research and Thesis

Group IV - Factory Management

*First Semester*

Industrial Manufacturing Management I  
Factory Systems and Layout  
Research and Thesis

*Second Semester*

Industrial Manufacturing Management II  
Labor Management  
Research and Thesis

Group V - Public Utility Management

*First Semester*

Public Utility Management I  
Public Utility Finance  
Research and Thesis

*Second Semester*

Public Utility Management II  
Public Utility Statistics and Control  
Research and Thesis

Group VI - Foreign Trade

*First Semester*

Foreign Markets  
Export Sales Management  
Research and Thesis

*Second Semester*

Foreign Advertising  
Foreign Exchange  
Research and Thesis

*First Semester*

Transportation and Traffic Management I  
Railroad Operating Problems  
Research and Thesis

*Second Semester*

Transportation and Traffic Management II  
Automobile and Air Transportation  
Research and Thesis

A student could pursue courses outside his/her group if given approval. Also, credits towards the degree could be awarded for actual experience gained from employment. Finally, one year of resident study and instruction, including a thesis approved by the faculty-council was required for a degree.

After reviewing the core courses and major courses of study, one can see that the only accounting related courses offered were Budgeting Control in the core requirement, and a few finance courses scattered throughout the major courses of study.

Looking over the MBA program that Bryant College offers today, one can see some interesting similarities with the 1930's program. For example, like the 1930's program, the college promotes the program today as one that can be completed in a reasonable amount of time. The following excerpt from the college catalogue addresses this point as follows; "To earn a Bryant MBA you will need to complete 48 hours of course work. Out of consideration for your often hectic schedule and your pressing need to enhance your professional expertise, Bryant's graduate studies are concentrated and focused. This allows for maximum learning in a minimum time frame." The curriculum today consists of eleven required core courses (33

credits) and five elective courses (15 credits) which are selected as part of the student's concentration. Like the 1930's program, the MBA program of today offers several different concentrations including; Accounting, Computer Information Systems, Economics, Entrepreneurship, Finance, Health Care, International Business, Management, Operations Management, and Marketing. Similar to the 1930's program, today's program gives the student some flexibility by offering an additional concentration in Business Administration. To fulfill the requirements of this elective, the student must combine related courses from two or more areas of study (Five elective courses in total). Other advanced programs offered by the college include the Master of Science in Taxation, the Master of Science in Accounting, and the Certificate of Advanced Graduate Studies.

In conclusion, it is interesting that over the years Bryant College built its reputation through its undergraduate accounting major. However, it chose to offer a graduate degree that focused in areas other than accounting, Whereas today, the college offers an MBA with a concentration in Accounting, as well as, two other advanced degree programs in the field of accounting.

## CONFERENCE Melbourne, August 1999

Dr. Garry Carnegie, Deakin University Geelong and Editor of *Accounting History*, reports that the first *Accounting History International Conference* was held at Rydges



Hotel, Melbourne during August 4-6. A total of 46 delegates attended the event, including 16 from overseas. In total, 10 countries were represented.

Plenary speakers were Steve Walker of the University of Edinburgh and, at that time, visiting professor at Deakin University who spoke on "Through the Keyhole: Glimpses of Accounting in Social Institutions" and Lee Parker, University of Adelaide who addressed the topic "Historiography for the New Millennium: Adventures in Accounting and Management." Seventeen other presentations were made on a wide variety of topics that were

presented in groups under the following themes: Professionalisation of Accounting, Management Accounting, International Accounting, Public Sector Accounting, Case Studies in Management Accounting and Financial Reporting.

Prior to the conference, a number of delegates enjoyed the experience of a visit to Geelong to view of The Louis Goldberg Collection housed in the library's special collection at the Geelong Waterfront Campus. The conference was sponsored by the Faculty of Business and Law, Deakin University.



The second international conference will be held in Osaka in 2001. Hiroshi Okano of the Osaka City University will be organising the event.



### THE IMPORTANCE OF BOOK-KEEPING

The introduction of *A Practical System of Book-Keeping*, Sixth Edition, Revised, by Levi S. Fulton and Geo. W. Eastman in 1852 provides comments that may be of some general interest to accounting historians. Obviously the authors' comments on pages 5-6 are intended, at least partially, to promote the book. However, one should note the definition of book-keeping, comments on the importance of records to people in various lines of work and particularly to the merchant, recommendations that book-keeping be more extensively taught at various levels of schools, identification of the value of book-keeping to "female education" and its importance along with reading, writing, and arithmetic, and the assertion that the schoolroom is the place to learn book-keeping.

Elliott L. Slocum

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Book-keeping is a mercantile term, used to denote the method of keeping accounts of all kinds, in such a manner that a person may at any time know the true state of his affairs.

Every person, engaged in business for himself, should keep a book of some kind in which to record all his business transactions.

**BOOK-KEEPING...***continued on page 40*

**Mid-Eighteenth Century Account Book:  
Conrad Weiser, 1746-1760**  
(Breinigsville, PA, The Pennsylvania German Society 1981)  
Translated and edited by L.M. Neff and F.S. Weiser

by  
*Robert Bloom*  
*John Carroll University*

This book is part of a series of works on Sources and Documents of Pennsylvania Germans to shed light on their contributions to American society. These people were arguably the largest cultural minority in colonial and early federalist America. (F. Weiser, Introduction to this book)

Conrad Weiser (1696-1760) ran a tannery, selling leather, buying hides as well as meat, soap, and other products. Additionally, he helped Colonial government officials in dealing with the Indians. A well-known businessman in Pennsylvania, Weiser kept meticulous accounting records. Some of his transactions were recorded in German, though most are in English. In any case, the German entries were translated into English in the course of preparing this book. Typical of the times, each account consisted of a debit (left) and contra credit (right) on facing pages. The debits usually signify what Weiser furnished to his customers, generally described starting with the work "to." The credit entries usually reflect account settlements by the debtors, the description of which often starting with the work "by." A sample account from pp. 98-99 of the book follows:

[120] William Reazor Debtor to Conrad Weiser		L	s	d
1754				
January 26	To 3 sides of Upper leather	1	00	4
Feb.16	To 3 sides of Leather	1	9	3
1755	To 3 Kip skins	2	5	00
Sp 1	To 4 sides of Leather	1	16	11
15th	To 3 sides of Leather	1	8	10
May 13	To 1 sides of Leather	00	10	6
28th	To 3 Kip Skins	1	16	00
	To Sides of Leather	1	10	00
July 20th	To 4 Sides of Leather	2	7	6
31	To 3 Sides of Leather 1 Skin	1	15	00
Augt 19	To 4 sides of Leather	2	9	00
Octobr 10	To 2 Sides of Leather	1	5	8
	To 3 Kip Skins	2	2	00

Augt 19	To 3 Kip Skins	2	2	00
	Accounting Historians Notebook, Vol. 22 [1999], No. 2, Art. 21			
Octo 10th	To 2 Sides of Leather	1	00	00
Nov 11	To 2 Sides of Leather & 3 Kip skins	3	10	00
26	To 3 Sides of do by his Servant	1	12	6
Decem 18	To 5 Sides of Leather 1 Kip by his Servt	3	17	00
	L	31	15	6
	To five pound in Cash	5	00	00
Sep 29	To 1 <u>side of leather</u> 1 Kip	1	7	10
	To 7 1/2 Bushels of Hair	00	7	6
	To 6 Sides of upper leather	2	15	00
	ditto at same time 6 sides Sole leather	3	00	00
	↓			
	Contra Credit		[121]	
1754		L	S	d
May 16th	To 9 hides and 21 Calf skins sent by Jacob Lesh			
Nov. 15	To 4 Hides sent by Peters Carg			
26	To 16 Hides sent by Peter Weiser	21	18	1/2
1756				
March	by Rudolf 9 hides			
May 23	12 Bushel lime	00	5	00
	To a Hide by Peter Weiser			
July	To a Skin & Kip			
Aug.18	To a Hide 31 lb.			
1756				
August term	Received of Will Reaser 6 pound Seventen Shilling and six pens in part & gave a Receipt	6	17	6
1755				
Nov.	<u>He sent through J. Weiser 5 skins</u>			

et al.: Accounting History and Notebooks, 1999, Vol. 22, No. 2

# ACCOUNTING HISTORY PAPERS AT RECENT AMERICAN ACCOUNTING ASSOCIATION MEETINGS

During the year, a number of papers or panels involving accounting history are presented at the national and regional meetings of the American Accounting Association. These presentations are presented below in order to identify the various topics and areas in which accounting history research is being conducted and with hopes of encouraging further research.

## MID-ATLANTIC REGIONAL:

"Merchant Accounting in Norfolk, Virginia in 1800: A Young Entrepreneur," U.K. Motekat and Laurie Henry, Old Dominion University.

"Fragments of Accounting Records From the Ledgers of Anonymous Bankers From Tuscany in the Early Thirteenth Century," Alvaro Martinelli, Appalachian State University.

"A Historical Perspective of the Doctrine of Equitable Tolling: Has the Issue Finally Been Resolved with the Passage of the IRS Restructuring and Reform Act of 1998," Kenneth Lavery and Frankie Gurganus, High Point University

## MIDWEST REGIONAL:

"The Early International Contribution to Academic Accounting Research: 1926-1965," Jenice Prather-Kinsey, University of Missouri-Columbia; and Norlin Rueschhoff, University of Notre Dame.

## NORTHEAST REGIONAL:

"History of the Peruzzi Company of Florence as Revealed in its Account Books (1335-1343)," Alvaro Martinelli, Appalachian State University.

"An Introduction to Confederate Accounting Systems," Darwin King, St. Bonaventure University.

"A Preliminary Database for Stuart Chase (1888-1985): A Posthumous Nominee

for the Accounting Exemplar Award," Richard Vangermeersch, University of Rhode Island.

## OHIO REGIONAL:

"Accounting History: Theory and Practice," Vaughn Radcliffe, Case Western Reserve University.

"Completing the Triangle: Taylorism and the Paradigms," Richard Fleischman, John Carroll University.

"The Re-Genderization of the Accounting Workforce in the United States, 1930-1990," Charles Wootton and Barbara Kemmerer, Eastern Illinois University.

## SOUTHEAST REGIONAL:

"Fifty Years of the Southeast," Dale Flesher, The University of Mississippi.

"The Life of Harry Anson Finney: Accounting Educator," Dale Flesher, The University of Mississippi; Thomas Phillips, University of Central Florida; and Elaine Burr, PricewaterhouseCoopers.

"Accounting for Trading Ventures by a Southern Merchant in the 19th Century," L. Henry and U. Motekat, Old Dominion University.

"T. Coleman Andrews: Crusader for Accountability in Government," Edward Coffman, Virginia Commonwealth University; Daniel Jensen, Ohio State University; and Susan Morecrofi, Fayetteville State University.

"A Historical Perspective on the Creation of the Second Statutory Auditing Profession in Germany in 1885," Hans Dykxhoorn and Kathleen Sinning, Western Michigan University.

"Antecedents of the U.S. Tax Court and the Evolution of the IRS Commissioner's

**HISTORY PAPERS...continued on page 31**

## Raymond John Chambers

The following is a eulogy delivered by Dean Peter Wolnizer of the University of Sydney at the funeral of Professor Raymond John Chambers. The recent death of Professor Chambers marks the end of a lifetime devoted to an understanding of the role of accounting and accounting information in human affairs. He was the foremost accounting theorist of his generation, and contributed significantly to the history of the development of accounting thought. His written work remains as a permanent reminder of the need for accounting theory to support practice, and an enduring influence on the work of accounting scholars and practitioners. The Academy has lost one of its most significant members. It is hoped that a fuller appreciation of Professor Chambers will be published in a future *Notebook or Journal*.

Tom Lee

### Eulogy delivered at the funeral of Raymond John Chambers 17 September 1999

by

P. W. Wolnizer

Born on 16 November 1917 in Newcastle, Australia, and educated at Newcastle Boy High School and The University of Sydney, Raymond John Chambers will be remembered with great respect and affection as an eminent and engaging accounting educator and scholar. A university scholarship enabled him to enroll as a part-time student in economics; he graduated in 1939. After 10 years of experience in government, commerce and industry, he joined the staff of the School of Management of the Sydney Technical College and devised what was possibly Australia's first program of management studies.

In 1953 he became the first full-time lecturer in accounting in The University of Sydney and was appointed to the University's first Chair of Accounting in 1960 - a position he occupied with great distinction for twenty three years until his official retirement in 1983. He continued to serve his University as an Emeritus Professor with dedication; and, as Adjunct Professor, contributed mightily to the academic work and professional development of colleagues in Deakin University over a decade from 1989.

During his career, he was invited to be a visiting professor in twelve leading universities.

Professor Chambers wrote a dozen books and well over two hundred articles, monographs and reports on accounting, financial management and law which have been published in Australia, New Zealand, Canada, Europe, Japan, the United Kingdom and the United States of America. As an internationally renowned expert on accounting and financial management, he has for more than 50 years challenged the conventional thinking about accounting matters. Importantly, those contributions were not made in isolation from the problems of the work-a-day commercial world, for throughout his illustrious career he was in demand as a consultant to business firms, government agencies, professional organizations and educational institutions.

In the hope of eliminating observed defects in accounting practice, he set out to devise an accounting based on up-to-date money equivalents of assets and liabilities and income calculated in dated real terms: he called the system "continuously contemporary accounting," known internationally by the

acronym CoCoA. For that rigorous, scholarly work, Ray Chambers earned the degree of Doctor of Science in Economics of The University of Sydney, was awarded a gold medal by the American Institute of Certified Public Accountants, received three citations from the Australian Society of Certified Practising Accountants, and was elected as a Fellow of the Academy of the Social Sciences in Australia. While its general thrust remains controversial, many elements of CoCoA have been, and continue to be, absorbed into accounting doctrine and practice, and taxation and other laws requiring the determination of wealth and income.

In 1976, Professor Chambers became the first person from outside North America to be appointed as the Distinguished International Lecturer in the United States by the American Accounting Association; and, in 1991, to be awarded the most prestigious award of that Association - the Outstanding Accounting Educator Award. In the same year, he was inducted into the Accounting Hall of Fame in the Ohio State University. For his service to commerce and education, particularly in accounting and business management, he was made an Officer of the Order of Australia in 1978.

Internationally honoured and respected by academic and practising accounting communities alike, Professor Chambers was one of the very few academics to head a major professional accounting body. He served as an officer of his professional association, the Australian Society of Certified Practising Accountants, for some 15 years, was its National President in 1978, and was honoured as a life member in 1979. The motto of the Society is 'integrity' - a quality personified with dignity and grace by Ray Chambers in his intellectual, professional and personal pursuits and conduct.

One of the early academic accountants in Australia, Professor Chambers was elected as the Foundation President of the Accounting Association of Australia and New Zealand in 1960, made a life member

in 1985, and in 1996 received that Association's inaugural award for outstanding contributions to the accounting research literature. Always seeking to enrich the dialogue between academic and practising accountants he established the Sydney University Pacioli Society in 1962. In 1965 he became the founding editor of *Abacus* - Australia's leading international academic journal of accounting - and led the development of that journal as editor until 1975, and supported it as consulting editor since then.

Several of Professor Chambers' students now hold professorial chairs in Australian and overseas universities. Three of those universities have conferred upon him an honorary doctorate - of Science (by the Universities of Newcastle and Wollongong) and of Laws (by Deakin University). Over twenty six years, it has been my much treasured honour, great privilege and pleasure to be Ray's student and colleague - but most of all his friend. For Ray Chambers was far more than a great Australian, inspiring teacher, internationally eminent scholar, and highly esteemed colleague. He was a visionary whose ideas and ideals will yet beget the renaissance of accounting; whose personal strength of character and integrity will be the guiding spirit for many of his students and colleagues; and whose human love, passion and loyalty will abide forever in the hearts of his wife, family, and those of us who loved and respected him.

To his wife Margaret, daughters Margaret and Rosemary, son Kevin, grandchildren and all family members, I wish to convey to you the heartfelt sympathy and understanding of all here gathered - and, indeed, of the dozens of colleagues and friends of Ray who have expressed that wish this week from all around the world. In the words of St. Paul to those who mourn "May the God of all comfort give you His peace which passeth all understanding."

Ray, we thank you and we thank God for you.

Accounting Historians Notebook, Vol. 22 [1999] No. 2, Art. 21  
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An increasing amount of research in accounting history is being published throughout the world in various books and periodicals other than those published by the Academy. The editors of *The Notebook* provide this section to identify accounting history research that may be of interest and use by members of the Academy. We encourage you, the readers of *The Notebook*, to advise us of such publications in an effort to provide the broadest coverage and recognition of accounting history research.

*Accounting, Business and Financial History* Vol. 9, No. 1 (1999), (Selected Items):

Annisette, Marcia. "Importing Accounting: The Case of Trinidad and Tobago." pp.103-134.

Carnegie, Garry D. and Robert H. Parker. "Accountants and Empire: The Case of Co-membership of Australian and British Accountancy Bodies, 1885 to 1914." pp.77-102.

Fleishman, Richard K. and Thomas Tyson. "Opportunity Lost? Chances for Cost Accountants' Professionalization Under the National Industrial Recovery Act of 1933." pp.51-76.

Maltby, Josephine. "A Sort of Guide, Philosopher and Friend: The Rise of the Professional Auditor in Britain." pp.29-50.

McMillan, Keith P. "The Institute of Accounts: A Community of the Competent." pp.7-28.

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Baxter, W.T. "Mckesson & Robbins: A Milestone in Auditing." pp.157-174.

Lemarchand, Yannick. "Introducing Double-Entry Bookkeeping in Public Finance: A French Experiment at the Beginning of the Eighteenth Century." pp.225-254.

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Imamura, Satoshi. "Main Principles of Cost Accounting for Industries in Wartime Japan." pp.25-33.

Kanamori, Eri. "Toward the Legislation of Group Accounts in the United Kingdom." pp.68-78.

Kasukabe, Mitsunori. "Accounting Practices in the Early Period of U.S. Steel." pp.56-67.

Kubo, Junji. "Toward the More Useful Accounting Information: Developments in Accounting Standards for Earnings Per Share." pp.44-55.

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**HISTORY PAPERS...continued from page 25**

Acquiescence Policy," Tonya Flesher, William Samson and Jeff Mankin, The University of Mississippi.

"The Development of Regulatory Accounting Procedure for Carriers by Water: 1906-1913," Jan Heier, Auburn University-Montgomery.

"Robert M. Trueblood: A Man of Vision," Tommie Singleton and Sharon Campbell, North Alabama.

"Evolution of the Code of Professional Conduct Through 1950: A Study of

Ethics and Morals," Angela Sandbery, Jacksonville State University; and Jamie Payton, Gadsden State Community College.

**SOUTHWEST REGIONAL:**

"25 Years of Standard Setting: The Public Policy Impact of the FASB and its Role in Efficient Markets," Thomas Noland, Kentucky State University.

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I attended this well-established history conference in order to accomplish two objectives—the first was to represent the Academy at an international event outside the United States, and the second was to make necessary contacts with historians of business and finance as well as accounting. The conference had thirty-four attendees from seven countries, and there were twelve papers covering the history of tax, banking and credit, financial reporting, business models, and cost and management accounting. Presentations and discussions were of a high standard, and the organisation of the conference was excellent. The most beneficial aspect for me was the ability to interact with historians in other areas, and learn that they face curriculum and research issues similar to those affecting accounting historians. In this respect, I believe the Academy must embrace a wider audience than the accounting history community if the subject is to become a generally accepted part of the accounting curriculum and research agenda. I therefore wholeheartedly recommend to you events such as the Cardiff conference as a means of doing this.

Tom Lee  
President  
Academy of Accounting Historians  
September 30, 1999

## Call for Literary Submissions – Short Fiction and Poetry *Literature and Accounting*

The *Accounting, Auditing and Accountability Journal* includes in each issue a short section devoted to imaginative writing. The editors are interested in receiving submissions in the widest range of genres and subject areas, though the section has special emphases and preferences.

The editors are seeking:

- submissions which bear some relationship to accounting and finance, though such links may be interpreted very broadly;
- submissions which offer new critical and analytical perspectives on commerce, money and the accounting profession, with an emphasis upon the power of imaginative writing to provoke alternative “ways of seeing”;
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- submissions of an experimental kind, which explore new techniques and combinations of forms, and generally extend the resources of imaginative writing.

The editors are particularly interested in receiving submissions in the form of short prose fiction, whether as short stories, parodies or cross-genre experimental work.

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## CALL FOR PAPERS *Accounting in Crises*

The object of this special issue of *Accounting History* is to focus on crisis and change and making accounting visible in contemporary contexts. Submissions are sought which explore themes such as:

- The impact of particular crises on accounting development and its practitioners
- Crisis, identity and legitimacy in accounting
- Crisis and causality in accounting history
- Crisis and continuity in accounting history
- Crisis and opportunity in accounting
- Crisis and revelations of the functioning of accounting
- The profession and the management of crisis.

The above list is not intended to be exhaustive and contributions are encouraged which examine accounting in crises in a variety of times and locales. This special issue of *Accounting History* will appear in November 2000. Submitted papers will be refereed in the usual way.

Submissions (three copies) should be forwarded by 1 February 2000 to:

Stephen P. Walker  
Department of Accounting and Business Method  
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United Kingdom

“Management Accounting for Implementing Strategy Amidst Asset Specificity and Uncertainty at the Historical Hudson’s Bay Company: A Research Proposal”

Gary Spraakman, *York University*

“Information Content of Earnings in an Unregulated Market: The Co-operative Cotton Mills of Lancashire, 1880–1900”

Steve Toms, *University of Nottingham*

Luncheon Presentation:

Mary Stone, *The University of Alabama*; President-elect of the American Accounting Association

Research Workshop: Accounting History Developments in Management Accounting

Moderator: Roger Daniels, *College of Charleston*

“An Institutional Approach to the Emergence of Management Accounting Systems”

Salvador Carmona, *Universidad Carlos III*



“The Development of Budgetary Control in France and Britain from the 1920s to the 1960s: A Comparison”

Trevor Boyns, *Cardiff Business School*

“Why ‘The Workshop of the Empire’ Rejected Scientific Management and Modern Management Accounting Techniques to c. 1960”

Sam McKinstry, *University of Paisley*

Research Workshop: Accounting History and the Accounting Profession

Moderator: Vaughan Radcliffe, *Case Western Reserve University*



“We Do Not Share the Troubles of Our Trans-Atlantic Cousins”

Josephine A. Maltby, *Sheffield University*

“The History of a History: The Emergence of the US Accounting Profession”

Keith McMillan, *Rockhurst College*

Program: May 22, 1999

Plenary Session: Exploring Comparative International Accounting History

Garry Carnegie, *Deakin University-Geelong*

Research Workshop: Fact in Accounting History Research

Moderator: Kathleen Sinning, *Western Michigan University*



“The Kingston Shipping Company Limited: A Counter-Example in the History of Great Lakes Shipping”

Cheryl S. McWatters, *McGill University*



“Double-Entry Bookkeeping in Fourteenth Century Parma”

Alberto Bisaschi, *Universita degli Studi di Parma*

“Sources for Historical Research in Accounting”

Jan Heier, *Auburn University Montgomery*

Plenary Session: Organizing a Comparative International Accounting History Research Consortium for the Twenty First Century

Keith McMillan and Steve Walker, Co-Chairs



PRESIDENT *et al.*: Accounting historians notebook, 1999, vol. 22, no. 2  
professional accounting, but also dealing with more contemporary issues in recent years. With a doctorate in social history and a training as a chartered accountant, Steve is well-qualified to take the *Journal* to a new level of excellence. He is also the first non-American editor, and this is a deliberate decision by the trustees to embrace the accounting history community beyond North America. I wish Steve well in his endeavors and know from personal experience with him that he will be successful in whatever objectives he sets for the *Journal*.

The vice presidents of the Academy (Kathy Sinning, Finley Graves, and Bill Samson) have been busy putting into place the next annual conferences. The 1999 conference is taking place in November in downtown Toronto, and details of the hotel and paper submissions should have been in your hands for some time. The 2000 conference is being planned for Columbus, Ohio, with the assistance of Ohio State University, and the 2001 conference will be in Santa Fe, New Mexico, with the assistance of the University of New Mexico. The location of the 2002 conference has yet to be decided but it is likely to be in the South of England with ease of access to Heathrow and Gatwick airports. We will keep you notified of details for all of these conferences. Meantime, I must thank Kathy, Finley and Bill, and the supporting universities for all of the work that goes into planning these complex events.

On a personal note, I have been busy during the year as an active accounting history researcher promoting the work of the Academy. My current research projects have taken me to a number of locations in the United Kingdom as I search for data on my professional formation and emigration projects. When doing this, I have taken every opportunity to inform colleagues and students of the work of the Academy. I will be visiting the United Kingdom again this Fall for the annual accounting and business his-

torial conference, 1999, vol. 22, no. 2  
Trevor Boyns at Cardiff Business School in Wales. I also hope to visit Australia briefly later in the Fall, and will use that opportunity to promote the Academy. I am also convener of the Scottish Committee on Accounting History of The Institute of Chartered Accountants of Scotland. As far as I know, this is the only history committee of a major professional accountancy body world-wide, and we distribute research funds to various projects around the world. I am also in the process of linking the Academy and Institute web sites to improve communications for accounting history researchers. If there are any other related web sites which wished to be joined in this way, please let me know.

Finally, it would be exceedingly unfair if I did not use this opportunity to thank a number of individuals for their hard work and support during 1999. First, to Kathy Rice, the Academy's administrator, for taking a huge burden from me and future presidents. Kathy has handled all the day to day detail of the Academy's operations with efficiency and a smile. I also need to thank my fellow officers and trustees for their advice and support (particularly with respect to the International Consortium). And also many thanks to the committees and their chairs for attending to their remits and meeting impossible or difficult reporting deadlines. Each member of the Academy ought to be aware of the considerable work that goes on behind the scenes with these various committees. Thank you all too for allowing me to be president for this year. It has been a great honour, and I hope I have not let any of you down in attempting to remind nonhistorians of the intellectual and practical importance of accounting history.

Tom Lee  
Tuscaloosa, Alabama  
September 6, 1999

27. Tom Lee advised the vice-presidents (Bill Samson, Kathy Sinning, Finley Graves) that if they wish to initiate a major project or change in the Academy's affairs, it is necessary to start before the presidential year.
28. The problem of falling membership numbers was discussed. Marketing strategies were considered. Bill Samson offered the idea of obtaining lists of Ph.D. students and sending a compli-

mentary copy of the *Journal* to introduce students to the Academy. Elliott Slocum had a list of potential members (cards from the booth in New Orleans).

The suggestion was made that a *Journal* and a membership brochure be sent to those on that list.

29. Richard Mattessich has requested permission to use some articles printed in Academy publications for a Garland collection. Elliott asked for formal approval and this was given. He will respond to Professor Mattessich upon return to Georgia.
30. Kathy Sinning asked about hot-linking email addresses on the web-site. Gary Previts said he will ask Kevin Carduff about it.
31. Tom Lee called for new business. There was none.
32. The meeting was adjourned at 12:15p.m.

## Academy of Accounting Historians Comparative International Accounting History Group Conference Four Points Hotel, Tuscaloosa, Alabama, 20-22 May 1999

### ORGANIZING A COMPARATIVE INTERNATIONAL ACCOUNTING HISTORY RESEARCH CONSORTIUM FOR THE TWENTY-FIRST CENTURY

#### Report to the President and Trustees of the Academy on the Plenary Session held on 22 May 1999

Participants: Debbie Archambeault (SUNY-Albany), Alberto Bisaschi (Universia degli Studi di Parma), Trevor Boyns (Cardiff Business School), Salvador Carmona (Universidad Carlos III), Garry Carnegie (Deakin University), Nandini Chandar (Rutgers University), Peter Clarke (University College, Dublin), Roger Daniels (College of Charleston), Jan Heier (Auburn University-Montgomery), Keith McMillan (Rockhurst College, Co-Chair), Sam McKinstry (University of Paisley), Cheryl S. McWatters (McGill University), Josephine Maltby (Sheffield University), David Oldroyd (University of Newcastle upon Tyne), Vaughan Radcliffe (Case Western Reserve University), Gary Spraakman (York University), Steve Toms (University of Nottingham), Steve Walker (University of Edinburgh, Co-Chair).

#### Introduction

The group were deeply appreciative of the opportunity presented by this gathering

to express their views, to work constructively towards the future of the Academy and to foster collaborative research. Special thanks

were offered to Tom Lee, President of the Academy for his vision in facilitating this event and to Kathy Rice for her excellent organisational efforts.

The discussion was lively, frank and wide-ranging. Some confusion was expressed concerning the purpose of the consortium and of the objects of the plenary session in particular. Was the purpose to formulate an agenda for international collaborative research in the future based on areas of common interest which had emerged from the papers presented? Or, was the intention to behave as a focus group to deliberate on the future of the Academy? In any event both of these questions were discussed. The group was particularly anxious to express opinions and offer suggestions on the second question. This report centres on these two themes and presents the main points made by the participants.

### The Academy and Accounting History

The participants concurred with the President's view (expressed in his introductory address on the previous day) that there was a "hidden crisis" in the Academy. It was apparent that the discipline was advancing at substantially different rates in different locations. In the USA (where the majority of Academy members reside) the environment was not encouraging to career building in accounting history or to introducing the subject into the accounting curriculum. Hence, there was a problem of recruiting new scholars to the discipline and new members to the Academy. These problems were well recognized by the executive of the Academy. By contrast, in several locations within Europe and Australia, greater progress was being made and there was a danger that the USA-centricity of the Academy was not keeping pace with the speed of change elsewhere.

The following observations and suggestions were made:

- There was a need for deep rooted action if there was to be a regeneration of the

Academy. Some scepticism was expressed about whether change would be effected given that under current constitutional arrangements the leadership of the Academy was fixed for several years to come and was USA-centric.

- There was a need for the Academy to address questions of both substance and profile.
- There was a need for measures which reflected the international scope of the discipline in the structures and personnel of the Academy. It was important in this regard to recognize the contribution being made outside of the USA and also to guard against the formation of an Anglo-American-Australasian, or, English-speaking axis.
- There was a need for developing a stronger accounting history presence in related disciplines. Suggestions here included holding joint conferences; greater activity at/sponsorship of existing conferences such as the *Interdisciplinary Perspectives on Accounting Conference*; distributing the table of contents of *AHJ* to the editors of journals in economic, business finance, management and social history for printing therein (and vice versa); developing thematic issues with editors of journals in related disciplines; encouraging accounting historians to submit papers to journals in related disciplines (and vice versa). A word of caution was offered on this subject in that there might be a danger of such activity resulting in an undesirable fragmentation of accounting history.
- *The Accounting Historians' Journal* was seen as a particularly important vehicle for advancing accounting history, for effecting change in the Academy, for reflecting and encouraging internationalisation, and for interfacing with related disciplines. Suggestions were made concerning: the editorship of the journal (possibly moving outside the USA for a term), establishing associate editors (appointed on the basis of geo-

- graphical representation), possibly widening the scope and coverage of the journal, the need to address perceptions of conservatism, reporting the findings of new PhDs which relate to accounting history, inviting commentaries from practitioners of related disciplines.
- A major task of the Academy should be vigorous action to ensure greater recognition of the utility of accounting history, especially in the USA. It was very important that further efforts be made to establish accounting history as a legitimate subject of study in the classroom.
- In preparation for the possibility of greater cross-national collaboration and the identification of potential themes and research teams from the wider population of the Academy, greater information was necessary from members concerning their research interests. It was suggested that the current list of members be expanded to a publication akin to the British Accounting Research Register. This provides details of the research interests, ongoing projects and publications of accounting academics on a biennial basis. The data gathering necessary for such a venture might become part of the collection of annual subscriptions.

### International Accounting History Research

- The current group required reconfiguration if its objective is to pursue international/comparative accounting history research. The authority of the group would be enhanced by being composed on the basis of geographical representation (there was no one at the consortium from Africa, Asia or South America) and expertise as opposed to criteria such as age.
- The objectives of a group on international accounting history research required clarification. Of particular importance was determining if the mission was to encourage international or comparative studies, or both.
- It was suggested that if the Academy were to pursue international and/or comparative studies as major themes, a special or supplemental issue of *AHJ* might be commissioned which contained papers presented at the consortium.

Another vehicle for international collaboration currently used by historians were e-mail groups. A group could be established for accounting historians. However the experience of existing groups such as that in European Business History, did not indicate a high degree of participation.

### Beyond the Consortium

There was support for the continuation of the consortium though its objectives would require closer definition. It was considered that the function of the consortium as a focus group for discussing the future direction of the Academy should be divorced from the cognate question of developing comparative international accounting history research.

Stephen Walker  
*Co-Chair*  
28 July 1999

**Report to the President and Trustees  
and Officers of the Academy**

I am currently planning to publish Keith McMillan's dissertation from LSE. The title is "The Emergence of the U.S. Accounting Profession 1880-1900: An Institutional Perspective." Keith has published a couple of articles that are more or less extracted from the dissertation, but the dissertation is much broader and more inclusive. Keith will need to put it in camera-ready form.

Finley Graves  
Monograph Editor  
August 2, 1999

**Nominations Committee  
Report to the President and Trustees  
and Officers of the Academy**

I placed an announcement in the Spring Notebook, which ended up being an insert, for calls that expire on August 14th so there is still an open window on nominations until that time. I expect that we will have an email conference of the Committee in September, following up on the AAA which itself serves as a catalyst for communications about and identification of potential nominees.

Gary J. Previts  
Committee Chair  
August 2, 1999

**Program Committee, 1999 Conference  
Report to the President and Trustees  
and Officers of the Academy**

This report updates the previous report that was submitted April 30, 1999. In brief, the conference preparations are going as planned.

Thirty-seven papers (of which one is a teaching case) were submitted to the conference. Of these, 32 have been submitted in full text, while five have been submitted in either abstract or preliminary draft form. Of the 32 complete papers, all have been sent out for double-blind reviews. Reviewers have also been arranged for the remaining five papers. In total, there are 35 different reviewers.

Although there is one paper on writing cases with accounting history data, there is only one accounting history case for teaching purposes. Because of the desire to have more teaching cases, I have asked two members if they would each write a case. They are both considering the request. Hopefully, each will be able to provide a case.

*Program*

Norm Macintosh of Queen University submitted a proposal for a paper that addresses our theme, i.e., accounting over time and space with a post-structuralist perspective. I believe that this will be a significant paper for the conference. It is an extension of a paper that he and three Queen's colleagues will soon have published in AOS. I have asked him to submit the paper and to assist with summing up the conference.

*Promotion*

In early September a final promotion will be prepared highlighting presenters and papers. This will be sent to AAH members and relevant Canadian academics.

With the letter announcing to authors that their papers have been accepted, the green AAH brochure (with application for membership) will be sent to all non-member presenters. The same brochure will be sent to registrants and reviewers who are not members.

*Fund Raising*

I have raised another Can.\$500. A York University student group heard about the

conference and Accounting Historians Notebook, Vol. 27, 1999. I plan to seek funding from the Society of Management Accountants of Canada to assist with Norm Macintosh's expenses. As he is retired, travel money is more difficult for him to acquire.

Gene Flegm obtained US\$1,500 from General Motors. Gene and Gary Previts still need to raise US\$6,500 to reach their US\$8,000 target.

### Conclusion

I hope this report is satisfactory. I will provide two additional updates prior to the conference, September 30, and October 31.

Gary Spraakman  
Committee Chair  
July 22, 1999



**BOOK-KEEPING...continued from page 22**  
The day-laborer, the farmer, and the mechanic, should keep an account with every person with whom they deal. No one should trust transactions of a pecuniary nature to his memory alone.

The merchant, who is incompetent to keep a full and accurate record of his business transactions, or neglects to do it, must abandon all claims to the confidence which he might desire others to repose in him; all hope of success in the accumulation of property; and forego all peace of mind, which he might otherwise enjoy in the prosecution of his business.

How would economy and real enterprise be promoted—how much disaffection and contention among neighbors, and how many vexatious lawsuits would be avoided, if every one would keep a true account with every person with whom he transacts business!

Book-keeping should be more extensively taught in our schools. Among the

## Vangermeersch Manuscript Committee Report to the President and Trustees and Officers of the Academy

No manuscripts were submitted for the Vangermeersch Award (the deadline was June 15). I did everything the same as previous years, but this time no manuscripts. I will contact the committee members and indicate there will be no winner this year.

Donna Street  
Committee Chair  
June 23, 1999

many books already published on this subject, none are well adapted to, and very few, if any, are intended for, the use of common schools. Hence, this important study is almost entirely neglected by those who attend those of a higher grade.

Many, indeed, think that the study of Book-keeping is useless, unless pursued in the counting-room, or in connection with the actual business of buying and selling. This is a great mistake. Book-keeping is one of the most important branches of study that can be pursued by those of suitable age and attainments in our schools of every grade. It is a highly important branch of female education, and should be ranked next in the course of study, and next in importance, to reading, writing, and arithmetic. As well might a person postpone the study of arithmetic, until he has occasion to cast the interest on a note, or to use a knowledge of figures for any other purpose, as to defer the study of Book-keeping till he has the

**BOOK-KEEPING...continued on page 48**

cern, one must always ensure reliability and validity in the relations to be interpreted and these are ensured by having multiple interviews.

With the qualitative research interview methodology, the researcher as interviewer plays a crucial role in the success of the overall endeavor of obtaining meaningful relations. Kvale (1996) describes the interviewer in terms of two contrasting metaphors which represent different concepts of knowledge formation having alternative genres comprised of different rules. One genre is the interviewer as a "miner" where, in modern social sciences, there is a common understanding of knowledge as given and as being the "truth." The second alternative genre is the interviewer as a "traveler," which is a postmodern constructive understanding that involves a conversational approach to social research and sees truth as being relative and therefore dependent upon context. A postmodern approach focuses on the interrelations in an interview, on the social construction of reality in an interview, on its linguistic and interactional aspects including the difference between oral discourse and written text, and it also emphasizes the narrative constructed by the interview.

In the first alternative where the interviewer is seen as a miner, the researcher as interviewer strips the surface of conscious experiences. Precious facts and meanings are purified by transcribing them from the oral to the written mode. Here, these "knowledge nuggets" remain constant through the transformations of appearances, from the oral to the written forms of communications. Through analysis, the objective facts and the essential meanings are drawn out by various techniques and molded into their definitive forms. The value of the end-product and its degree of purity is determined by correlating it with an objective, external real world or to a realm of subjective, inner, authentic experiences (Kvale, 1996).

views the researcher as an interviewer who is a traveler and is on a journey that leads to a tale to be told upon returning home. The researcher follows a specific method which essentially is to obtain a certain, pre-specified goal. What is heard and seen is described qualitatively and is reconstructed. The potentialities of meanings in the original stories are differentiated and unfolded through the researcher's interpretations. The tales are remolded in new narratives, which are convincing in their aesthetic form and are validated through their impact upon the listeners (Kvale, 1996). New knowledge is not only created but the researcher in addition to the listeners may also change because the journey may instigate a process of reflection resulting in new ways of self-understanding, as well as uncovering previously taken-for-granted values and customs. In the interviews related to Littleton, the traveler alternative was primarily used.

No one had captured the "human side" of Littleton nor analyzed what influenced Littleton's philosophy toward accounting. The questions about Littleton are in Table 2. The objective of the interviews was to find out as much as I could about Littleton the man and how his personal life may have influenced him. Bruno Latour (1987), a sociologist, warns researchers about asking the same old questions and using the same methodologies. He says that in doing so, research becomes stagnant and progress is essentially nonexistent. Researchers should not be afraid to utilize research methods that are not commonly used in a discipline. Interviewing is definitely not a commonly used research methodology in accounting research. However, such a research methodology can bring much richness and insight into the research, especially when one has properly prepared for the interviews. The following section describes some aspects of the preparation for the interviews.

## A Search for Sources.

Based on the information gathered from the various literature searches, several strategies were chosen regarding sources of information about Littleton. First, coauthors with whom Littleton had written articles and books were identified. Second, individuals were identified who had written about Littleton and his writings. These lists were intended to provide names of individuals who would have first-hand knowledge about Littleton and possible leads for additional interviews. The age and retirement of these individuals added to the difficulty of finding these individuals.

An alternative strategy was also pursued to identify individuals who had been Littleton's students at the PhD and Masters levels. The search focused on students who had written dissertations prior to 1952, the year that Littleton had retired from the University of Illinois. Unfortunately, efforts were not fruitful because most of the dissertations did not list the names of the advisors. At a later date, Professor Vernon K. Zimmerman provided a list of all the students Littleton had supervised at the Masters and PhD levels. A listing of doctoral students in the Department of Accountancy at the University of Illinois between 1939 and 1996 may also be found in a recent 1997 publication by Norton M. Bedford entitled *A History of Accountancy at the University of Illinois at Urbana Champaign*.

The children of A. C. Littleton were expected to be the primary sources. The brief biographies found in Burns and Coffman's (1982) *The Accounting Hall of Fame: Profiles of Forty-one Members*, said that Littleton had two children. That was all the information available about them. Essentially, information about Littleton's children would be sought from other interviewees. The search for Littleton's children proved to be a challenge. Information from Vernon Zimmerman and Robert Mautz provided the name, "Scott Littleton," and the possible affiliation with IBM in Salt Lake City. Searches of retirement

records, and of all the IBM offices in the United States proved unsuccessful in locating Scott Littleton. Information that Littleton had moved to Colorado after retirement suggested that he may have moved there to be closer to one or the other of his children. With the help of a Colorado telephone operator, a Robert S. (Scott) Littleton was located in Aurora, Colorado. Scott Littleton provided his sister's name, Barbara Littleton Combs in Madison, Wisconsin.

The search began at the University of Illinois Champaign-Urbana Accountancy Department. Hasselback's 1995 Accounting Faculty Directory, identified Vernon K. Zimmerman, whose affiliation with the department began in 1949, as the only faculty member who had arrived at the department prior to Littleton's 1952 retirement. The search was expanded to include individuals who arrived in the 1950s and early 1960s who might have had the chance to meet him and have heard stories and anecdotes about him. This included Norton Bedford, Gerald Brighton, Hanns-Martin Schoenfeld, Peter Holzer, and Nancy Desmond, who were listed in Hasselback as emeritus and each had a university phone number.

The chairman of the Department of Accountancy at the University of Illinois, Andrew D. Bailey, advised me that he did not think that Littleton's files were still available in the department, and if they were available, they would probably be found in the Library archives. Dr. Bailey did provide the names of Norton Bedford, Gerald Brighton, Joseph DeMaris, and Vernon Zimmerman as possible individuals who might be able to help me. Dr. Bailey said that Vernon Zimmerman had a private collection on Littleton. Furthermore, Dr. Zimmerman would be the person who would have known Littleton the most.

I was not able to immediately reach Zimmerman. A call to the University of Illinois Archives library confirmed that Dr. Zimmerman had most of the information

requested, and they assured me that the Archives did not have personal information about Dr. Littleton, such as his children's names. The University of Illinois Human Resource Department (The Academic Human Relations Office) informed me, if such files were available, they would be stored in the basement of their building. They were doubtful that such information existed due to the time that had elapsed and suggested that I call the offices which dealt with pensions and retirement plans (The Retirement Office, The Benefits Office, and the Retirement Service Center) at the university. These offices were not able to provide any information. Having exhausted all the possible available leads, the decision was made to begin interviewing the people whose names had been collected in the preliminary stages.

Dr. Richard Boland, professor and chairman of the Management Information Decision Systems Department and professor of accountancy at CWRU previously had taught at the University of Illinois. At his suggestion, calls were made to Phyllis Criswell and Sharon McLeod, administrative assistants of the Department Accountancy at the University of Illinois who were very helpful in providing names, and most importantly, locating some documents related to Littleton, including a biographical sketch that was prepared when Littleton received an Honorary Doctoral Degree in the Spring of 1967. In addition, they provided personal correspondence between Littleton and Joe DeMaris, between Zimmerman and DeMaris concerning Littleton, and between Zimmerman and Littleton. The material contained Littleton's personal thoughts, written in 1956, on accounting and accounting education at the University of Illinois. As with other interviews, additional names were suggested by the interviewee.

Additional interviews (Table 1) were conducted with Gerald Brighton, Joseph DeMaris, Robert K. Mautz, Vernon K. Zimmerman, Maurice Moonitz, Clive

Dunham (all students of Littleton who later became colleagues), Sophie van-Arsdale (her husband, Paul, had been a Finance professor at the University of Illinois and had been a good personal friend of Littleton's), Donna Littleton (Donna is not related to Littleton, however, she works for IBM where Littleton's son once worked prior to retirement), Scott Littleton (77 year old son of Littleton), Barbara Littleton Combs (79 year old daughter of Littleton), Stephen Zeff (in 1964, he interviewed Littleton), William Huizingh (he met Littleton after Littleton had retired and they became good friends), and Doria Tremblay (a professor at l'université Laval in Quebec City who received his PhD degree from Illinois and had the opportunity of meeting Littleton). From these interviews other names of individuals were obtained. Also, a 1965 videotape from the Distinguished Accountants Videotape Series from the Academy of Accounting Historians and The University of Mississippi, School of Accountancy was viewed. Charles Gaa, Cecil A. Moyer, and Vernon K. Zimmerman interviewed Littleton in regards to his philosophy on accounting and accounting education.

#### Additional Comments on the Traveler Interview

At the beginning of each interview, I introduced myself as being a doctoral student in accounting from Case Western Reserve University and explained about the doctoral seminar assignment to write a biography on A. C. Littleton. The source of their name and phone number was identified to legitimize the phone call and to show each interviewee that I was genuinely open with them and indirectly signaling that I expected the same from them. Intentions of eventually publishing the paper was discussed with each interviewee. Therefore, if they did not want certain issues disclosed, these issues should be identified during the interview.

The multiplicity of interviews are intended to identify relations that lead to the

molding of the truth. Utilizing a "traveler's" approach to interviewing does not imply that one should not be prepared for the interviews. In fact, quite the contrary is true. The very openness and flexibility of the interview with its many on-the-spot decisions of whether to follow up new leads during the interview put strong demands on advance preparation and interviewer competence. So, obtaining a pre-knowledge of the subject matter to be investigated and clarifying the purpose of the study in addition to having sensitivity of the subject matter are important requirements. However, one must not be overly sensitive because in doing so will result in mired objectivity. Kvale (1996) suggests that the interviewer must possess some deliberate naïveté where the interviewer exhibits an openness to new and unexpected phenomena, rather than approaching the interview with an absolute or inflexible set of rules. Kvale further suggests that even though the interviewer may be open, the interview still needs to be focused on particular themes so that relations can be identified. However, this does not mean that the interviewer needs standardized questions or strictly structured scripts. In fact, the absence of prescribed sets of rules creates an open-ended field of opportunity for the interviewer's skills, knowledge, and intuition. The interviewer may focus on present experiences and feelings of the interviewees in regard to the subject matter in question. Alternatively, the interviewer may focus on family history and emotional dynamics pertaining to the subject in question or a combination of both. When relevant, the interviewer may also focus on future behavioral consequences (Kvale, 1996). Furthermore, in an open-ended interview study, respondents are encouraged to offer their own definitions of particular activities and issues (Silverman, 1995).

The list of questions in Table 2 provided the themes on which to concentrate the interviews and were designed to focus on Littleton's family history and the emotional,

psychological dynamics that had taken place in his youth and his professional career. I wanted to understand what his everyday life activities consisted of and how he related to them and in turn, how such activities and behaviors influenced his philosophy towards accounting and vice versa.

If during an interview, a conflict from previously documented information was noted, clarification and an explanation were asked for regarding why such a discrepancy occurred. Often, individuals may verbally say certain things but their facial and bodily movements may imply something else. Since the majority of the conducted interviews were telephone interviews, it was imperative that one be sensitive to voice intonations in order to maintain control of the interview without the interviewee realizing it. A good interviewer needs to know when to speak, to listen, and not to say anything. This requires a balancing act, but when done well, the results are rewarding! The main objective of such a balancing act is that the interviewee feel very relaxed, comfortable and open to conversation. Essentially, the interviewee should feel in control of the interview and consequently will tend to say more than if he/she had not felt in control of the interview situation. Also part of the balancing act is knowing when to permit the interviewee to digress from the original themes of the interview. In sometimes permitting such digressions, the interviewee becomes again comfortable with the overall interviewing process which then permits the interview to move along smoothly. In fact, some of the interviews where digressions were permitted resulted in the best interviews. They were also the longest interviews. The Mautz and Moonitz interviews are examples.

Each interview is unique in qualitative research interview methodology. The uniqueness arises from the innate differences in each individual's personality and from the varied experiences of each individual. The interaction between interviewee and inter-

viewer will differ in each interview and provide clear or subtle overtones that may give rise to unique information. Similarities also exist. First, each individual interviewed was generally very open to discuss the issues. Second, retirees were most willing to discuss in depth the issues related to Littleton and offered to help in the editing of the paper. Third, retirees also enjoyed digressing from the main subject matter to discuss other issues of personal interest and experiences, such as anecdotes and stories related to Paton and about themselves. While permitting digressions, I had to ensure that the interviews included the themes necessary to complete the paper. Fourth, most individuals did not want to analyze Littleton's writings or how societal norms might have influenced his personality which, in turn, may have been reflected in his writings. Rather, most wanted to discuss anecdotes, events and stories that had taken place during Littleton's time. Thus, it became apparent, to my disappointment, that the interviews would not provide the immediate and definitive information necessary to do a critical analysis of the genesis of Littleton's philosophy as revealed through his writings. Thus, it was necessary to be flexible and adaptable in each interview situation. Since the interviewees were not really interested in discussing Littleton's writings per se, each interview had to permit discussion of the issues in which they were interested and willing to discuss and to utilize later this information for a critical interpretational analysis of Littleton's writings. By first understanding the man, a more profound analysis of him as a writer and researcher could be made.

### **An Example: The Brighton Interview**

The interview conducted with Gerald Brighton on March 17, 1995 was the first major interview. Introductions were made

and the themes associated with Littleton that I was seeking were described. I assumed that he would want to discuss Littleton's philosophy as reflected in his writings. However, Brighton did not want to discuss Littleton's philosophy as it pertained to his work. Rather, he wanted to discuss various anecdotes about Littleton. Therefore, the direction and content of the interview had to be modified. In this case it was best to allow the interviewee to tell his story, interject words, phrases, and questions which would bring him back to the general themes.

Although Brighton was very cooperative, he could not provide any insights about what may have motivated Littleton's definition of accounting. However, Brighton was able to suggest six names of individuals, four of which were new, who he thought might be able to provide me with insights into Littleton's character and motivations: Arthur Wyatt, Donald Skadden, Kenneth Berg, Lloyd Maury, Joe DeMaris, and Robert Mautz. Of the names that were given, I interviewed Joe DeMaris and Robert Mautz because their names appeared frequently throughout the information that I had gathered and their locations were known.

### **Final Thoughts and Comments**

This paper briefly described some experiences and thoughts of conducting qualitative historical research with the hope that others will be encouraged to pursue Qualitative Interview Research Methodology from the perspective of "interviewer as traveler." The perspective of an interviewer as traveler, should permit one to relive the journey and to apply the various experiences in order to instigate a process of self-reflection and self-understanding of one's own life and the relations of one's life to other human beings.

## Appendix

Table 1  
Interviews and Discussions

<u>Interviewee</u>	<u>First Interview</u>	<u>Follow-up Interview</u>	<u>Source</u>
Andrew Bailey	March 15, 1995		Hasselback
Richard Boland	March 16, 1995		
Phyllis Criswell	March 16, 1995	April 28, 1995 October 20, 1997	Boland
Sharon McLeod	March 16, 1995	May 2, 1995	Boland
Gerald Brighton	March 17, 1995	October 19, 1997	Hasselback Bailey
Joseph DeMaris	March 17, 1995	March 21, 1995 November 9, 1997	Bailey Brighton
Maurice Moonitz	March 19, 1995	October 19, 1997	Co-author
Robert Mautz	March 19, 1995	March 23, 1995 October 6, 1997	Brighton, DeMaris Zeff, Tremblay
Sophie van-Arsdale	March 20, 1995	November 9, 1997	DeMaris
Donna Littleton	March 20, 1995	April 13, 1995	IBM per Zimmerman's suggestion
Ted O'Leary	March 30, 1995		Boland
Scott Littleton	April 18, 1995	April 29, 1995 October 19, 1997	Zimmerman Dunham
Barbara Littleton Combs	April 18, 1995	October 19, 1997	Scott Littleton
Stephen Zeff	April 27, 1995		Wrote about Littleton
Gary Previts	April 28, 1995	October 21, 1997	
Clive Dunham	April 30, 1995		DeMaris
William Huizingh	April 30, 1995		Zimmerman Scott Littleton, Zeff
Doria Tremblay	May 2, 1995		Zimmerman
Dale Flesher	June 17, 1996	Videotape	Previts, Zeff
Norton Bedford	Dec 1, 1996	October 19, 1997	Hasselbach Bailey, van-Arsdale Previts, Zeff
Morris McInnes	October 27, 1997		Previts

## Themes about Littleton Guiding the Interviewing Process

### A. Theme 1: Who is this man named Littleton?

1. What is the "essence" of this man, Littleton?
  - A. What is the "real" picture of Littleton?
  - B. Even though Littleton was an accounting hero, he was still human and flawed as the rest of us. How would you describe this realism of Littleton?
  - C. What defines him as the man that he was?
  - D. Who was this man we call A. C. Littleton?
  - E. What are some specific situations, actions, or events that help provide an overall picture of Littleton?
2. What are some insights into Littleton's emotional, intellectual, moral, and psychological development that may have taken place in his youth and throughout his professional career?
3. What do you think are some of Littleton's successes and frailties?
  - A. What would Littleton consider to be his greatest accomplishments and failures if he were alive today and why?
  - B. How did such accomplishments and failures influence his consequent writings and behaviors so that a certain continuity was maintained throughout his life?
4. How was Littleton's social reality created?
  - A. How did the social construction of the times influence Littleton's approach toward life, in general, and his work specifically?
  - B. Why is this important for us today? How does it influence our own social construction of our reality?
5. How did Littleton relate to the external world, a world outside the realm of accounting?
  - A. What did Littleton's everyday life activities consist of and how did he relate to them?
  - B. How did such activities and behaviors influence his philosophy towards accounting?

### B. Theme 2: Littleton and Accounting

1. What are some historical and sociological aspects of accounting that should be considered when speaking of Littleton?
2. What motivated Littleton to shape Accounting in the manner that it was shaped?
  - A. What influenced Littleton's philosophy toward Accounting?
  - B. What were the intricate relations that were present in Littleton's personal and social life that may have influenced his impact on the complex system of accounting as an academic institution and as a profession?
  - C. How was Littleton's philosophy toward accounting reflected in his everyday life?
3. Where would accounting be today if Littleton had not so desperately tried to make it a respected and scientific endeavor?
4. What is the relationship between Littleton's dissertation and his consequent works?
5. What was the origin of Littleton's interest in the history of accounting?
  - A. Where did Littleton's philosophy on the "relationship of history and the future" originate from?
6. Why were the notions of continuity and change so important to Littleton and how were these notions reflected in his writings (besides the book he wrote with Vernon K. Zimmerman)?

### C. Theme 3: Littleton - The Accounting Legend

1. What makes people become legends in general?
2. Why is Littleton considered by many as one of our accounting heroes?
3. What motivated and influenced Littleton to become the legend that he is to so many of us?
  - A. In understanding what made Littleton become the accounting legend that he became to so many of us, perhaps we can have a greater appreciation of who he was, his philosophy, and what he really contributed to the accounting profession. Do you agree? Why or why not?

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**BOOK-KEEPING...***continued from page 40*

cares of actual business on his mind. In fact, while the pupil is pursuing this study, he is applying the principles of arithmetic in a most practical manner. He is gaining discipline of mind—as much, at least, as by any other study. He is learning to spell the names of a great many articles in commerce, which would not otherwise come under his notice. He is, or may be, improving his style

of penmanship, especially when, as in this work, all the items, which he is required to copy, are printed in a beautiful script type. By taking such a view of the subject, we are led unhesitatingly to assert, that the school-room is the place to study Book-keeping; and with a suitable teacher and text-book, a thorough knowledge of it can be obtained there.