PhD Syllabus of Seminar in Accounting History

Gary John Previts

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PhD Syllabus of Seminar in Accounting History

WEATHERHEAD SCHOOL OF MANAGEMENT
CASE WESTERN RESERVE UNIVERSITY

ACCT 601 SEMINAR SYLLABUS
(Subject to amendment)

Development of Accounting Thought —
PreClassical, Classical and Contemporary Periods

Late Summer 2012/Fall 2012
T. and Th. July 3-31(ex. 19th) 2-4:30 PM
Six Hours of Research Sessions AAA Washington DC
August 14, 16, 21, and 23: 2-4:30 PM.
Monday every other week: Aug 27 - Dec 3 (Oct 22@19) 3-5:30 PM Dept. Re-
search Seminars/Brown Bags—Weekly

Professor Gary J. Previts,
Department of Accountancy (368-2074) (PBL 461)
Email: gjp@case.edu Office hours after seminar or by appointment

Learning Objectives

A doctoral level preparatory period and seminar to develop knowledge, skills and abili-
ties related to theories of knowledge, the development of accounting thought, institu-
tions and individual contributors. Readings and discussions facilitate an analysis of
continuities and discontinuities, and relatedly, epistemic presuppositions in our disci-
pline's literature over time. Accounting knowledge is considered from its paradigmatic
propositions, concepts, and 'truth' proposals. The conditional nature of knowledge, evi-
dence and proof in historical, positive and normative writings is evaluated in periods
prior to the AAA's Statement on Accounting Theory and Theory Acceptance, and the
AICPA's Trueblood and Jenkins Reports. The works of principal writers are evaluated.
What was, what is and what ought to be 'statements' in familiar as well as unheralded
research papers are evaluated. The terms PreClassical and Classical are employed to
identify normative works by Sprague [Propriety - PreClassical] and Paton [Entity] and
Paton and Littleton.
1940 [Classical: Matching—Historical Cost], and current EMH and behavioral writings.
The role of pragmatism in accounting thought is considered throughout in academic
and practice literature.

Abilities and Skills Addressed

Theory building; testing presuppositions; identification of social objectivity and eco-
nomic value statements; enhancement of oral and written communication skills;
awareness of present-mindedness within research propositions is addressed.

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The Accounting Historians Notebook, October 2012
100 pt Grade Structure Proposed

- Seminar preparation and participation Summer (9) and Fall (8) meetings 34 points
- Brief Papers [Two] Maximum 10 pages 12 PT Times New Roman 26 points
- Brief Book / Literature Review Essays [Three] Maximum 5 pages 15 points
- Final Research Paper —To be presented at a Dept. Research Seminar Fall 2012 25 points

Assignment Material and Meetings

Please reserve the times noted in the banner above for our seminar meetings in Room 458. In addition to topical materials related to the development of thought, each session will reserve time for discussion and preparation related to issues of pedagogy and instructional assignments.

Two Brief Papers: 26 points—maximum 12 pages 12 PT Times New Roman, including bibliography

Two essays which demonstrate an understanding of fundamental episodes, notions, terms and thought processes which provide a basis for intellectual discussion, evaluation and inquiry. A one page written proposal for each brief paper is due for approval before the topic can be considered. Essay One: Due July 31st; Essay Two: Due September 24th.

Reference Materials


Book/Literature Review Essays [Three] maximum 5 pages, 12 PT Times New Roman including bibliography

Review Essays: Select, propose and undertake review essays of an original business history or accounting theory book length work, essay or collection of works relating to each one the periods under study. Prepare a synopsis for seminar discussion and a written essay suitable for submission for publication. The essay should consider critical and appreciative perspectives and clearly indicate the basis for the overall evaluation developed. [Possible subjects/volumes and materials are available from the course professor and should be approved for each of the Essays]. Synopsis of AAA meeting sessions may be appropriate if approved. These essays will be due as agreed following discussions with the course professor.

These essays should be well organized, and where appropriate, refer to seminar and research readings. Referral and citation to extant published reviews is an acceptable
approach to development of the foundation for these essays. The Accounting Review format is to be followed as to citations, footnotes and bibliography and so forth.

**Research Paper—Literature Search of a possible dissertation area**

The seminar research paper is intended to develop your knowledge and skill related to the type of literature search you conduct for a dissertation— as evidenced in the standard 'Second Chapter' of same. This project is to be written at the quality level equivalent to a final draft prepared for submission to an academic journal. Thus envision the second chapter of your dissertation, which normally contains the literature search [i.e. history of the development of thought] of the subject, as the core topic of this paper. While it is early for you to have identified your dissertation topic area, begin now to consider undertaking a series of contingent explorations which will result in a literature base to provide the materials for this project. This project paper will be due for presentation after October 15th 2012 as scheduled for a departmental research seminar.

**Course Conduct:** Each student is individually responsible for proper conduct in matters of coursework and assignments. In short, "Do your own work!" You are responsible for attending all sessions, doing your own assignments, and acting responsibly in such matters. Collegial conversations are encouraged in support of independent thinking.

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Weatherhead School of Management
Case Western Reserve University
Weekly Study and Meeting Flan
ACCT 601
Summer/Fall 2012

**DEVELOPMENT OF ACCOUNTING THOUGHT**

**July 3, 5, 10 and 12 Week One and Week Two:** Orientation and Context — Books by Gordon and McCraw

Knowing the past, present and preferred. Historical knowledge; positive and normative views. The context of the constitution and social contracts; capital market history and regulatory rationale. The balance of economic power between Wealth and Franchise

**Issues:** Defining Fact; Defining Truth: Consider John Dewey's notion of truth and contrast to that of logical positivists. Support a definition of truth which employs reference to the idea of "common sense."

**July 17, 24 and 26 Week Three and Four:** Theory Construction: SATTA and CGA

Monograph No. 25
Methodological Presuppositions in Financial Accounting Models, Orthodoxies, Paradigms
(Continued from page 22)

July 31st –Week Five: Proof, Falsification, Conventional Knowledge and Continuity of Thought

August Six to Eight: AAA Meetings: Attend and prepare a brief recap of four research papers/sessions and where appropriate and agreed upon, develop these into writing assignments for the seminar.

August 14, 16, 21 and 23: A History of Accountancy in the United States: Read and Discuss two chapters per session. Review of one AAA Meeting Session per meeting per person.

August 27th and September 10th: Compare and contrast Proprietary Theory and Entity Theory as identified with Sprague and Paton. Discuss the Matching Principle in its historical and contemporary context.

September 24th Accounting History: Issues and Methods
Material: Review:
Previts and Robinson, "A Discourse on Historical Inquiry and Method in Accountancy" CGA Monograph Chpt 6 [Handout]
Fleischman et al, Doing Accounting History [excerpts];

October 8 Persons: History as the essence of innumerable biographies

October 19Agency, Multi- Agency, Center Firms, Investment Funds and Capital Markets
Material:
Adolph Berle and Gardiner Means, The Modern Corporation and Private Property;
A. D. Chandler, Strategy and Structure,
A. D. Chandler, The Visible Hand,
November 5  *Contemporary Theories as Practice, Method and Measure*

Material:
- Excerpts from Paul Grady: ARS #7, AICPA
- Excerpts from Maurice Moonitz and Robt. Sprouse: ARS #1 and #3
- Excerpts from Edwards and Bell [and J.B. Canning's *Economics of Accountancy*]
- Excerpts from Trueblood Report and commentaries thereon

November 19  *Historical Research: Contemporary Books and Papers*

Material:
- Bring Your Own: Recent papers from the *Accounting Historians Journal*, *Accounting History Review; Accounting History*, et al.

December 3  Develop, present and explain your "Definition of History."

Final Review of Course Paper as Presented in the Department Research Seminar

**SELECTED RESOURCE MATERIAL**


Flesher, Dale L. (2007) *100 Years of NASBA: Serving the Public Interest*, Nashville: NASBA.


