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PhD Syllabus of Seminar in Accounting History

Dale L. Flesher

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The University of Mississippi  
Patterson School of Accountancy  
ACCOUNTANCY 607  
ACCOUNTING RESEARCH SEMINAR  
Fall, 2012  

Dr. Dale L. Flesher, CPA, CMA, CIA, CGFM, CFE, CFM, CGMA  
Arthur Andersen Alumni Professor of Accountancy &  
Associate Dean  
Telephone XXX-XXXX (office) or XXX-XXXX (home)  
Office: 200-E ConnerE-mail: acdlf@olemiss.edu  

TEXTBOOKS:  Writing the Doctoral Dissertation, by Davis and Parker.  
A History of Accounting in the USA, by Previts & Merino.  

PREREQUISITE:  A passion for research.  

COURSE OBJECTIVES:  
1. To familiarize the student with methods of inquiry and research.  
2. To provide the student with a laboratory for developing skills in written and oral communication.  
3. To better acquaint the student with the availability of data sources and their evaluation.  
4. To provide a broader perspective on contemporary and historical research in accounting.  
5. To provide students with a historical foundation which will permit them to understand why accountancy is where it is today.  
6. To help students avoid “financial amnesia” and reduce the likelihood of future market panics, crises, and crashes.  

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GOAL: Achievement of these objectives will result in a student better able to evaluate the literature of accounting and related fields, and to permit the student to contribute to that literature if desired. It is hoped that the doctoral students will be able to get one or more publications out of the papers prepared for this class, and one or more dissertation ideas.

COURSE AGENDA:
First week (August 23):
- Orientation
- Visit Conner Hall libraries.

Second Week (August 30):
- Visit archives in library.
- SERENDIPITOUS DISCOVERY PAPER DUE
- Read:

Third week (September 6):
- SERENDIPITOUS DISCOVERY PAPER DUE
- Video: “Pacioli”
- Video: “First Century of the CPA”
- Read:
  - Previts & Merino, pages 1 to 31.
  - Robert S. Henry, “The Railroad Land Grant Legend in American History Texts,” The Mississippi Valley Historical Review, September, 1945, pp. 171-195. [Emphasizes the fallacy of using secondary sources; you do not have to read this article, but scan it quickly and we will discuss its objectives. Be sure to study the illustrations].

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Fourth Week (September 13):
SERENDIPITOUS DISCOVERY PAPER DUE

- Read:
  - William T. Baxter, “Accounting History as a Worthwhile Study,”
  - Richard P. Brief, “A Note on ‘Rediscovery’ and the Rule of 69,”

Fifth Week (September 20):

- Read:
  - Davis and Parker, pages 1 to 119.
- Bring several old dissertations to class.
- Present a book report and PowerPoint presentation on an assigned book from the following list.

**HISTORY METHODOLOGY BOOKS**

- Allen, Barbara, From Memory to History: Using Oral Sources, 1981.
- Davis, Cullom, et. al., Oral History: From Tape to Type, Chicago, 1977.
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**Sixth Week (September 27):**
- Read: Previts & Merino, pages 103-174
- “How to Publish” Lecture

**Seventh Week (October 4):**
- Discussion of surveys and other forms of empirical research including behavioral research, protocol analysis, case studies, field studies, and the Delphi method.
- Read handouts on these subjects and make a presentation on three or four of the readings.
• Read:
  ◊ Dale L. Flesher, “Communication Confusion or How to Become Professional,” The CPA Journal (December, 1977), pp. 75-76.

**SOCIAL NETWORKING:**

**PROTOCOL ANALYSIS:**
CASE STUDIES AND FIELD STUDIES:
◊ Robert K. Yin, Case Study Research: Design and Methods (1984), Selected chapters.

DELPHI AND SURVEYS:

JOURNAL QUALITY:

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Eighth Week (October 11):
• Read: Previts & Merino, pages 175-234

Ninth Week (October 18):
• FIRST TERM PAPER DUE (Use grammar checker on the final draft. Also, obtain a formal review from a classmate; turn in the review copy along with the reviewer’s comments). [Note: I will be evaluating the work of the reviewer as well as the work of the author]. All manuscripts will be evaluated by a plagiarism-checking program.
• Read:

Tenth Week (October 25):
• Read:
  ◦ Previts & Merino, pages 235-297

Eleventh Week (November 1):
• Videotapes of famous educators (AAA; Garner, perhaps Littleton)

Twelfth Week (November 8):
• Research videotape; Review; work on final papers. Second paper due. (Use grammar checker on the final draft. Also, obtain a formal review from a classmate; turn in the review copy along with the reviewer’s comments).
• Read:

Thirteenth Week (November 15): Review and Catch-up
• Read:

Fourteenth Week (November 29): FINAL EXAM

Fifteenth Meeting (By Wednesday, December 5), individually in my office:
• We will go over exams and discuss final papers, which are due by Wednesday, December 5 at 5:00.
WRITTEN ASSIGNMENTS: The student has the option of writing either three or four term papers during the course. If three papers are written, they should consist of two long papers (15 pages or more at 12-pitch type) and one short paper (8 pages or more). If four papers are written, they should consist of one long paper (15 pages or more) and three short papers (8 pages or more). Each paper and the final exam count equally toward your final grade for the course.

One-third of the grade on each paper will be based on communication skills such as grammar, spelling, neatness, bibliography, footnotes, etc. The criteria for the remaining two--thirds of the grade will differ depending upon the subject of the paper, but publishability will be a criterion. The topic areas for term papers are listed below. The first is required; the fifth topic is for those individuals electing to write the fourth paper. The second topic is required for doctoral students and an option for masters students.

1. History paper based on primary archival sources.
2. A dissertation proposal, or funding proposal to be submitted to the IMA, IIA, Small Business Administration, or other funding agency.
3. Survey paper, including the possibility of surveying contents of annual reports or other existing documentation.
4. Field Study, Case Study, or Protocol Analysis paper.
5. An in-depth critique or replication of an article which has appeared in the past year in an accounting journal.

One-third of the history paper grade will be based on creativity. Adequacy of materials used and appropriateness of subject matter and conclusions will constitute the remainder of the grade. At least one-third of the empirical or survey paper grades will depend upon research design, as will the grade for any proposals written. Appropriateness of subject matter and adequacy of sources will also be a factor.

HAVE A CLASSMATE REVIEW YOUR PAPER PRIOR TO YOUR TURNING IT IN. TURN IN THE REVIEWED COPY ALONG WITH THE FINAL VERSION. ALSO, USE A GRAMMAR-CHECKER PROGRAM AND SPELL CHECKER.
FIRST TERM PAPER IS DUE OCTOBER 18, 2012.
SECOND TERM PAPER IS DUE NOVEMBER 8, 2012.

SERENDIPITOUS DISCOVERY REPORTS are due weeks two through four. They should be entitled (1) “A Serendipitous Discovery in the McMickle Library: XXX.” (2) “A Serendipitous Discovery in the Deloitte Digital Collection: XXX,” (or SEC Historical Society Virtual Museum and Archive: XXX, at www.sechistorical.org) and (3) “A Serendipitous Discovery in the Accounting Section of the Ole Miss Library: XXX.” These can be any length, but will likely be three to ten pages. An average grade is assumed to be seven points. Anything higher than 7 will be added to your final exam score. Anything lower than 7 will be deducted from your final exam score. Evaluation will be based primarily on creativity and degree of interest, but writing skills will also be assessed. Publishability will also be considered. The primary objectives of this assignment are to become familiar with the various library holdings and to become acquainted with the benefits of serendipity. Some people in the past have gotten publications or conference presentations out of this assignment.

The final exam will be held the week of November 29 (the week prior to exam week). This gives you extra time to write your third paper. We will meet individually during final exam week to discuss the exam and your final paper. The final paper (third and/or fourth) should be turned in by WEDNESDAY, DECEMBER 5.

Monday, October 1, 2012, is the last day to withdraw from a course.