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## PhD Syllabus of Seminar in Accounting History

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# PhD Syllabus of Seminar in Accounting History

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

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CGMA**

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Associate Dean**

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**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:
  - ◇ Almond R. Coleman, William G. Shenkir, and Williard E. Stone, "Accounting in Colonial Virginia: A Case Study," Journal of Accountancy (July, 1974), pp. 32-41.
  - ◇ Diana Flamholtz, "Report on Basic Historical Method," The Accounting Historians Notebook (Fall, 1980), p. 1ff.
  - ◇ Dale L. Flesher, "Barter Bookkeeping: A Tenacious System," Accounting Historians Journal (Spring, 1979), pp. 83-86.
  - ◇ Dale L. Flesher and Tonya K. Flesher, "Human Resource Accounting in Mississippi Before 1865," Accounting and Business Research (No. 37A, Summer, 1980), pp. 124-129.
  - ◇ Tonya K. Flesher and Dale L. Flesher, "The Development of the Auditor's Standard Report in the U. S.," Journal of Accountancy (December, 1980), pp. 60-70.
  - ◇ Dale L. Flesher and Jalal Soroosh, "Riverboat Accounting and Profitability: The Betsey Ann," Journal of Mississippi History (Feb., 1987), pp. 23-33.
  - ◇ George Schmelzle and Dale L. Flesher, "The Motives for Vertical Integration in Nineteenth-Century Mississippi Lumber Companies," Accounting, Business and Financial History (March, 1991), pp. 215-223.
  - ◇ Dale L. Flesher, "School of Accountancy Develops History Niche," The EDP Auditor Journal, Vol. III, (Fall), 1993, pp. 20-22.

- ◇ Doug Barney and Dale L. Flesher, “Early Nineteenth-Century Productivity Accounting: The Locust Grove Plantation Slave Ledger,” Accounting, Business and Financial History, Vol. 4, No. 2, 1994, pp. 275-294.

**Third week (September 6):**

- SERENDIPITOUS DISCOVERY PAPER DUE
- Video: “Pacioli”
- Video: “First Century of the CPA”
- Read:
  - ◇ Previts & Merino, pages 1 to 31.
  - ◇ Linda Leinicke and Dale Flesher, “The Leading Contributors to Accountancy,” The Accounting Historians Notebook, Fall, 1983, pp. 7-11.
  - ◇ Williard E. Stone, “Who Was Who in Accounting in 1909?,” Accounting Historians Journal, Vol. 2, No. 1, 1975, pp. 6-10.
  - ◇ James W. Jones, “Comments on Leinicke—Flesher Survey,” The Accounting Historians Notebook, Fall, 1983, pp. 12-13.
  - ◇ 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].
  - ◇ Harry D. Kerrigan, “Accounting Greats in Their Time—A Personal Diary,” The Accounting Historians Notebook, Fall, 1989, p. 1ff.
  - ◇ Tonya K. Flesher, Dale L. Flesher, and Jeanni Atkins, “The Saga of a Freedom of Information Act Search (Abstract),” The Accounting Historians Notebook, Spring, 1990, pp. 34-35.
  - ◇ Dale L. Flesher, “IMA Pioneers: Four Who Made A Difference,” Management Accounting, June 1994, pp. 42-46.
  - ◇ Marilyn Neimark, “How to Use Content Analysis In Historical Research,” The Accounting Historians Notebook, Fall, 1983, p. 1ff.
  - ◇ Robert H. Parker, “Misleading Accounts? Pitfalls for Historians,” in The Costing Heritage: Studies in Honor of S. Paul Garner, edited by O. Finley Graves, Academy of Accounting Historians, 1991, pp. 150-169.

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- ◇ William T. Baxter, “Accounting History as a Worthwhile Study,” The Accounting Historians Notebook, Spring, 1981, pp. 5-8.

#### **Fourth Week (September 13):**

##### SERENDIPITOUS DISCOVERY PAPER DUE

- Read:
  - ◇ Read: Previts & Merino, pages 32-102.
  - ◇ Richard P. Brief, “A Note on ‘Rediscovery’ and the Rule of 69,” The Accounting Review (October, 1977), pp. 810-812).
  - ◇ Richard Mattessich, “Counting, Accounting, and the Input-Output Principle: Recent Archeological Evidence Revising Our View on the Evolution of Early Record Keeping,” in The Costing Heritage: Studies in Honor of S. Paul Garner, edited by O. Finley Graves, Academy of Accounting Historians, 1991, pp. 25-49.

#### **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.
- Barzun, Jacques and Henry F. Graff, The Modern Researcher, 1957 (first 248 pages).
- Carr, E. H., What is History, Penguin Books, 1987 (or earlier).
- Davidson, James W., and Mark H. Lytle, After the Fact: The Art of Historical Detection, New York: Alfred A. Knopf, 1982.
- Davis, Cullom, et. al., Oral History: From Tape to Type, Chicago, 1977.
- Fleishchman, Richard K., Vaughan S. Radcliffe, and Paul A. Shoemaker, Doing Accounting History, Oxford, England: Elsevier Science Ltd., 2003.
- Foucault, M., The Order of Things, New York: Random House, 1970.

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- Foucault, M., The Archaeology of Knowledge, 1974.
- Gardiner, P., The Philosophy of History, Oxford University Press, 1974 (with special emphasis on Collingwood, R. G., “Human Nature and Human History,” pp. 17-40).
- Garraty, John A. The Nature of Biography, Alfred A. Knopf Publishing, 1957.
- Henige, David P., Oral Historiography, 1982.
- Hoopes, Oral History: An Introduction for Students, Chapel Hill, 1979.
- Kendall, Paul Murray, The Art of Biography, London: George Allen and Unwin Ltd., 1965.
- LaCapra, Dominick, History and Criticism, Ithaca: Cornell University Press, 1985.
- Mandelbaum, Maurice H., The Anatomy of Historical Knowledge, Baltimore: Johns Hopkins University Press, 1977.
- Martin, Rex, Historical Explanation: Re-enactment and Practical Inference, Ithaca: Cornell University Press, 1977.
- Sawyer, Richard, How to Write Biographies and Company Histories (Missoula: Mountain Press Publishing Company, 1989).
- Thompson, Paul, The Voice of the Past: Oral History, 1978.
- Waymire, Gregory, and Sudipta Basu, Accounting Is An Evolved Economic Institution, 2008.
- Winks, Robin W., The Historian as Detective, 1969.

#### **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.

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- Read:
  - ◇ Dale L. Flesher, “Communication Confusion or How to Become Professional,” The CPA Journal (December, 1977), pp. 75-76.

#### **SOCIAL NETWORKING:**

- ◇ Robert Chenhall, Juha-Pekka Kallunki, and Hanna Silvola, “Exploring the Relationships Between Strategy, Innovation, and Management Control Systems: The Roles of Social Networking, Organic Innovative Culture, and Formal Controls,” Journal of Management Accounting Research, Vol. 23, 2011, pp. 99-128.
- ◇ Tim Fogarty, “The Social Construction of Research Advice: The American Accounting Association Plays Miss Lonelyhearts,” Accounting and the Public Interest, Vol. 11, December, 2011, pp. 32-51.
- ◇ Kenneth J. Euske, James W. Hesford, and Mary A. Malina, “A Society Network Analysis of the Literature on Management Control,” Journal of Management Accounting Research, Vol. 23, 2011, pp. 259-284.

#### **PROTOCOL ANALYSIS:**

- ◇ Matthew J. Anderson, “Some Evidence on the Effect of Verbalization on Process: A Methodological Note,” Journal of Accounting Research (Autumn, 1985), pp. 843-852.
- ◇ M. J. Bouwman, P. A. Frishkoff, and Paul Frishkoff, “How Do Financial Analysts Make Decisions — A Process Model of the Investment Screening Decision,” Accounting, Organizations & Society (1987), pp. 1-29.
- ◇ M. J. Bouwman, “The Use of Protocol Analysis in Accounting,” Accounting and Finance (May, 1985), pp. 61-84.
- ◇ Jane E. Campbell, “An Application of Protocol Analysis to the ‘Little GAAP’ Controversy,” Accounting, Organizations & Society (1984), pp. 329-342.
- ◇ George F. Klersey and Theodore J. Mock, “Verbal Protocol Research in Auditing,” Accounting, Organizations and Society (Vol. 14, 1989, No. 1/2), pp. 133-151.

**CASE STUDIES AND FIELD STUDIES:**

- ◇ Jill McKinnon, "Reliability and Validity in Field Research: Some Strategies and Tactics," Accounting, Auditing and Accountability (Vol. 1, No. 1, 1988), pp. 34-54.
- ◇ Robert S. Kaplan, "The Role for Empirical Research in Management Accounting," Accounting, Organizations and Society (1986), pp. 429-452.
- ◇ William J. Bruns and Robert S. Kaplan, Field Study Perspectives, (HBR Press, 1987), Selected chapters.
- ◇ Robert K. Yin, Case Study Research: Design and Methods (1984), Selected chapters.

**DELPHI AND SURVEYS:**

- ◇ Sara H. Dinius and Robert B. Rogow, "Application of the Delphi Method in Identifying Characteristics Big Eight Firms Seek in Entry-Level Accountants," Journal of Accounting Education (Vol. 6, 1988), pp. 83-101.
- ◇ P. G. Benson, A. V. Hill, and T. R. Hoffman, "Manufacturing Systems of the Future — A Delphi Study," Production and Inventory Management (Third Quarter, 1982), pp. 87-105.
- ◇ Robert Ashton and Sandra Kramer, "Students as Surrogates in Behavioral Accounting Research: Some Evidence," Journal of Accounting Research (Spring, 1980), pp. 1-15.
- ◇ Glenn H. Petry and Stanley F. Quackenbush, "The Conservation of the Questionnaire as a Research Resource," Business Horizons (August, 1974), pp. 43-47.
- ◇ Teresa Hammond and Prem Sikka, "Radicalizing Accounting History: The Potential of Oral History," Accounting, Auditing & Accountability Journal, Vol. 9, No. 3, 1996, pp. 79-97.

**JOURNAL QUALITY:**

- ◇ Simon Hussain, "Food for Thought on the ABS Academic Journal Quality Guide," Accounting Education, Vol. 20, December, 2011, pp. 545-559.
- ◇ Huw Morris, Charles Harvey, Aidan Kelly, and Michael Rowlinson, "Food for Thought? A Rejoinder on Peer-Review and RAW2008 Evidence," Accounting Education, Vol. 20, December, 2011, pp. 561-573.

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- ◇ Alan Sangster, “The ABS Journal Quality Guide: A Personal View,” Accounting Education, Vol. 20, December, 2011, pp. 575-580.

### **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:
  - ◇ Dale L. Flesher and Tonya K. Flesher, “Ivar Kreuger’s Contribution to U. S. Financial Reporting,” The Accounting Review (July, 1986), pp. 421-434.

### **Tenth Week (October 25):**

- Read:
  - ◇ Previts & Merino, pages 235-297
  - ◇ Tonya K. Flesher, “Profile—Learned Hand,” The Accounting Historians Notebook, Fall, 1981, pp. 12-14.
  - ◇ Tonya K. Flesher, and Dale L. Flesher, “Managerial Accounting in an Early 19th Century German-American Religious Commune,” Accounting, Organizations and Society, Vol. 4, No. 4, 1979, pp. 297-304.

### **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:
  - ◇ Basil S. Yamey, “Some Reflections on the Writing of a General History of Accounting,” Accounting and Business Research, Spring, 1981, pp. 127-135.
  - ◇ Stephen A. Zeff, “The Promise of Historical Research in Accounting: Some Personal Experiences,” Perspectives on Research (Madison, WI: University of Wisconsin Graduate School of Business, 1980), pp. 13-25.
  - ◇ Robert S. Goodman, and Evonne Jonas Kruger, “Data Dredging or Legitimate Research Method? Historiography and Its Potential for Management Research,” Academy of Management Review, Vol. 13, No. 2, 1988, pp. 315-325.
  - ◇ Alfred D. Chandler and Fredric Smoler, “Why Business History?,” Audacity, Fall, 1992, pp. 7-15.
  - ◇ Peter Mathias, “Business History and Accounting History: A Neighbourly Relationship,” Accounting, Business and Financial History, December 1993, pp. 253-273.
  - ◇ Tonya K. Flesher and Dale L. Flesher, “James O. McKinsey,” The Accounting Historians Journal, Fall, 1985, pp. 117-128.

### **Thirteenth Week (November 15): Review and Catch-up**

- Read:
  - ◇ Gary J. Previts and Dale L. Flesher, “A Perspective On the New Deal and Financial Reporting: Andrew Barr and the Securities and Exchange Commission, 1938-1972,” Business and Economic History, Fall, 1994, pp. 221-228.
  - ◇ Gary J. Previts, Dale L. Flesher, and William D. Samson, “Using Historical Research in the Accounting Classroom,” Chapter 2 in Reflections on Accounting Education Research, edited by L. Murphy Smith, American Accounting Association, 2006, pp. 17-43.

### **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.

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**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](http://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.