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Voices of Experience Series: An Academy Interview with Barbara D. Merino, Ph.D., CPA Professor Emerita University of North Texas

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**Voices of Experience Series:
An Academy Interview with
Barbara D. Merino, Ph.D., CPA
Professor Emerita
University of North Texas**
Interviewed by Yvette J. Lazdowski
Plymouth State University



AAH: *When did you begin your research in accounting history and what triggered your interest?*

I was a history undergraduate at the University of Massachusetts at Amherst and loved the subject. However, when I went to work, I seemed to have a natural proclivity for accounting, working for Liberty Mutual and in the payroll office at University of Texas-Austin. After my husband received his PhD in history, he accepted a job at Murray State University and I went back to school and graduated with an MBA with an emphasis in Accounting. I passed the CPA exam, but job prospects for women were not great at that time in rural Kentucky. We decided that I should look at getting a PhD in Accounting and I knew I would like to do historical research. I talked to Vern Zimmerman at Illinois, but he told me Illinois was not supportive of historical work and that I should apply to Alabama where Paul Garner and W. Baker Flowers were located. With the addition of Gary Previts, a recent Florida graduate to the faculty, Alabama had a very strong historical contingent, which was what I needed.

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AAH: *Where should a new accounting historian begin with their research? Are there particular topics they should consider to start their research?*

I think all historians need a solid grounding in historiography to develop an understanding of historical methods. Traditional historiography privileges archival research and primary sources and while I think archival research is important, researchers need to keep in mind that primary sources are not unbiased. Not all voices can be heard through archival research. For example, the voices of a worker on the floor of a factory often are not reflected in company archives. All historical evidence has to be interpreted in context, and secondary sources may be critically important in developing an understanding of why events occurred as they did.

New historians also must be aware of “present mindedness,” which refers to interpreting the past in terms of current beliefs. Finally, I would encourage young historians to read broadly, both traditional and critical methods. Seek to make the past understandable by traditional methods, but also consider critical methods that render the present strange. I would recommend *The Houses of History* by Black and Troupe as a starting point for looking at the variety of theories and methods used by historians.

AAH: *What issues do you consider to be important for today's accounting historian?*

There are a myriad of issues that need to be considered. My personal choice has been to examine issues with contemporary relevance. Mainstream accounting research often focuses on economic models in which the assumptions bear no reflection to existing conditions. One might argue that unrealistic assumptions do not matter in a predictive model, but that clearly is not the case if the model is used to “explain” current phenomenon. One area of research for historians is to challenge the conclusions of empirical research based on unrealistic assumptions. Since most doctoral programs now focus on this type of empirical research, new graduates, who become grounded in historical methodology, have an opportunity to produce research that has contemporary significance.

However, everyone should at some time dig into an archive, whether company archives, or the wealth of records at the National Archives on both industries and the public accounting profession. The understanding that comes with

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archival research often opens up new theoretical issues that might not be apparent from our current perspectives.

AAH: What is your advice on getting more doctoral programs to offer an accounting history course and/or support accounting history as a dissertation option?

I am not sure how you break the choke hold that modernism has on academic accounting programs. I think that accounting historians would have to convince faculties of the relevance of accounting history to current academic research. Courses that look critically at contemporary issues from an historical perspective would open up greater breadth in academic research. Many reports, including the Bedford Report, have noted the importance for accounting students to have an understanding of their profession, both structurally and philosophically. That type of course is sorely needed for current doctoral students from both a teaching and research perspective.

AAH: Increasing membership in the Academy is a continuous goal. Do you have any recommendations on how this could be achieved?

I would like to see the Academy develop a program like most AAA sections have for a consortium before the research conferences that the Academy holds periodically. The Academy would fund people, both doctoral students and junior faculty, who want to broaden their research horizons and invite a cross-section of established accounting historians to awaken them to the exciting possibilities open to them with historical research.

AAH: What would you consider some of your proudest achievements in your career as an accounting historian?

I guess one of my proudest achievements is having introduced more than 120 doctoral students to the understanding offered by historiography and theoretical research through accounting and college-wide doctoral courses I taught at UNT and NYU. It is really difficult to list achievements since accounting history has afforded me so many great opportunities. Among these are a Fulbright scholar, invitations from universities in numerous countries to present doctoral seminars, and receiving best award papers from national organizations and journals. The receipt of the Academy's Hourglass Award for the "History of Accounting in America" with Gary Previts stands out, especially as it was received early in my career.

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AAH: Where would you like to see the Academy at 50 years?

I would like to see the Academy as an international organization with a strong United States base, whose members' teaching and research are held in high regard throughout academia.

AAH: Any other thoughts to share with Academy members?

Please continue to promote accounting history to your colleagues and faculties as an effective tool for both teaching and research. Carry the message that it is important for all scholars to engage in research they really enjoy and they can have a rewarding career doing historical research. Also, disabuse anyone, who wants to do historical research, of the notion that it is "easy" because you simply "gather facts." It is important that you convey to others the rigorous nature of good historical research.

Recent Installment of Academy History Published in *Accounting Historians Journal*

The December 2014 issue of the *Accounting Historians Journal* contains a fifteen-year history of The Academy (1999-2013)---the third in a series covering the history of The Academy since its founding in 1973. Coauthored by Edward N. Coffman, Yvette Lazdowski and Gary John Preverts it recounts and details the leader-

ship, publications, activities and events of the period from the viewpoint of individuals who have served as officers and/or trustees of The Academy. Earlier histories of The Academy appeared in the journal in December 1989 (1973-1988) and in December 1998 (1989-1998).

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and Texas Tech University. Dr. Williams is now retired and has been a significant contributor to textbooks and to accounting education improvement activities over his career. In particular, materials relating to the Accounting Education Change Commission and the Accounting Doctoral Scholars initiative of the

AICPA are prominent in the collection of materials received.

Information as to arrangements to visit the University of Mississippi or to inquire further about the materials, may be obtained from Dr. Dale Flesher, Associate Dean, Patterson School of Accountancy, The University of Mississippi.

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