

CONDUCTING AND CRITIQUING RESEARCH IN ACCOUNTING HISTORY OUTLINE

Aarhus School of Business, University of Aarhus
25 January 2010 at 13.00 – 29 January 2010 at 12.00

Aims:

Accounting history has become an increasingly popular and respected domain of scholarly research. While many accounting academics are initially drawn to the area because of an inherent love of history, few may have formal training in conducting and evaluating accounting history research and are often reluctant to press ahead.

This course examines the major genres (subject areas) (biography, culture race and gender, genealogy/critical theory, practice/theory, and profession/professionalism) and the range of methodologies (archival, case study, oral history interviews, empirical, and theoretical) that comprise the current domain of accounting history research. It is designed for *all* individuals seeking to conduct research in accounting history.

The course will also cover the characteristics of good accounting history research designs as well as key issues relating to writing-up the results of an accounting history research project and getting it published!

Learning Outcomes:

On completion of this unit successful students will be able to:

- Understand how different historical research methods can and should be used to address different accounting history subject areas.
- Critique existing accounting history research papers.
- Recognize key issues in gathering, presenting, and analyzing historical data.
- Plan and design successful accounting history research projects.
- Employ a reviewer's perspective to revise and resubmit papers.
- Learn techniques to getting published in accounting history journals.

Content:

The course will address a range of accounting history subjects including:

- What is meant by 'accounting history' and 'accounting history research'
- The implications of choosing a particular accounting history research design
- The subject areas and research methodologies employed in accounting history
- Strengths/weaknesses of alternative accounting history research designs
- The variety and importance of theories in accounting history research
- Issues of validity, reliability and generalization
- Ways to mitigate and respond to reviewer critiques
- Practical issues of accounting history research for doctoral projects.

Teaching and learning methods:

The course will include lectures to give the background and to provide principles and frameworks for designing successful (i.e., publishable) accounting history research studies. The participants will then take part in group-work in which they critique accounting history research papers and present their critiques to other course members. Finally, participants will present a preliminary abstract of a planned accounting history research project and critique proposals presented by other participants.

Preparation for the course:

Prior to the start of the course, each participant should prepare a one page summary of their research agenda (planned or in process). The summary should identify 1) the nature (purpose and subject area) of the research; 2) the research method(s) planned or already adopted; 3) anticipated limitations or difficulties of conducting the research; and 4) progress, if any, to date. Participants should also include a short paragraph indicating what they consider to be the *most important* learning outcome(s) of attending this course. Both of the above should be submitted as Word file attachments to tyson@sifc.edu and to profft@yahoo.com *no later than 24 January 2010*.

During the course, groups of two or three participants will be assigned to lead discussions that are based on a recently published accounting history article. *One* of the articles listed below (Reading 6. or 7.) will be assigned to each group.

Assigned Papers:

The following three papers will be discussed during the Tuesday morning lectures and should be read prior to that time:

1. "Archival Research and the Lost Worlds of Accounting," by Sy, A. and Tinker, T. (2005), *Accounting History*, Vol. 10, No. 1, March, pp. 47-70.
2. "Straw Men and Old Saws – an Evidence-Based Response to Sy & Tinker's Critique of Accounting History," by Tyson, T. and Oldroyd, D. (2007) *Accounting Historians Journal*, Volume 34, Number 1 (June 2007) pp. 173-193.
3. "'Effective' Genealogical History: Possibilities for Critical Accounting History Research," by Macintosh, N.B. (2009), *Accounting Historians Journal*, Volume 36, Number 1 (June 2009) pp. 1-27. (esp. pp. 1-14)

The following papers should be read prior to the Tuesday afternoon (4. and 4r.) and Wednesday morning (5. and 5r.) sessions:

4. "Corporate Governance in the 19th Century" (initial submission)
- 4r. "Corporate Governance in the 19th Century" (final submission)
5. "The Livret System: A Unique Accounting Artifact in the History of Indentured Labor" (initial submission)
- 5r. "The Livret System: A Unique Accounting Artifact in the History of Indentured Labor" (final submission)

The following papers should be read prior to the Wednesday afternoon (6. and 7.) sessions:

6. "The Struggle to Develop Accounting Practices in the Australian Girl Guides, 1945-9; a Microhistorical Approach," by A. Abraham, A. (2008) *Accounting History*, Vol. 10, No. 1, pp. 101-120.
7. "Accounting, Gender and History: the Life of Minna Canth," by Virtanen, A. (2009) *Accounting History*, Vol. 10, No. 1/2, pp. 79-100.

Provisional course outline:

MONDAY 25 JANUARY 2010

13.00-16.00	<p>Course Introduction and overview</p> <p>Course overview, learning outcomes, course contents, and introductions</p> <p>Lecture #1:</p> <p>"Introduction to Accounting History Research - Review of Alternative Genres"</p> <p>Individual presentations:</p> <p>Each participant will make a <i>brief</i> presentation of their planned research project or area of interest. Each participant will also identify issues that concern them most about accounting history research. Participants will then be placed into groups of two or three based on common themes or interests.</p>
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TUESDAY 26 JANUARY 2010

9.00-12.00	<p>Group Discussion of Practical Issues raised by the yesterday's individual presentations</p> <p><i>Critiquing existing accounting history journal articles (Readings 1.- 3.)</i></p> <p>Instructor will lead the group discussion</p> <p><i>Collecting and Analysing Historical Data</i></p> <p>Lecture #2:</p> <p>"Planning Accounting History Research Projects – Alternative Methodologies & the Role of Theory"</p>
13.00-16.00	<p>Lecture #2 – cont'd.</p> <p>Group Discussion of Practical Issues raised by Lecture #2</p> <p><i>Critiquing papers that were submitted and resubmitted to accounting history journals (Readings 4 and 4r)</i></p> <p>Instructor will lead the group discussion</p>

WEDNESDAY 27 JANUARY 2010	
9.00-12.00	<p>Lecture #3:</p> <p style="padding-left: 40px;">“Reflections on Data – Collecting, Analyzing, Presenting, and Generalizing”</p> <p>Group Discussion of Practical Issues raised by Lecture #3</p> <p><i>Critiquing papers that were submitted and resubmitted to accounting history journals (Readings 5 and 5r)</i></p> <p style="padding-left: 40px;">Instructor will lead a group discussion</p>
13.00-16.00	<p>Lecture #4:</p> <p style="padding-left: 40px;">“Designing an Accounting History Project – Practical Considerations”</p> <p>Group Discussion of Practical Issues raised by Lecture #4</p> <p>Break-out session #1 – critique of a published accounting history article</p> <p>Each group will meet separately and collectively discuss their assigned research article and prepare a presentation (Articles 6. or 7.)</p>
THURSDAY 28 JANUARY 2010	
9:00-12:00	<p>Break-out session #1 – continued</p> <p>Group Discussions of History-Based Research Articles (6. and 7.)</p> <p>Each group will make a presentation regarding their assigned article. The presentation (10-20 minutes) should include an overview of the topic area and discussion of the strengths, weaknesses, and limitations of the article. Areas to address include the data collected, method(s) of analysis, primary findings and conclusions, generalisations, and extensions.</p> <p>Lecture #5:</p> <p style="padding-left: 40px;">“Getting Published in Accounting History Journals – An Insider’s Perspective”</p> <p>Group Discussion of Practical Issues raised by Lecture #5</p>
13.00-16.00	<p>Break-out session #2 - designing a research proposal</p> <p>Each group will meet separately and <i>collectively</i> plan an accounting history research proposal.</p> <p>Presentations of research proposals</p> <p>Each group will present their research proposal to the class.</p>

	<p>Presentations should include the following:</p> <ol style="list-style-type: none"> 1) Title & Brief Abstract – identifies <i>scope</i> and <i>purpose</i> of the project 2) Source of data 3) Method(s) of data collection and analysis. 4) Possible concerns and limitations <p>Instructor leads a <i>Group Discussion</i> of practical issues and concerns associated with each proposal</p> <p>Break-out session #3 - designing a research project</p> <p>Each <i>group</i> will meet separately and revise their research proposal based on feedback from the group discussion - and prepare a <i>type-written</i> one-two page summary that includes:</p> <ol style="list-style-type: none"> 1) Title & Brief Abstract – identifies <i>scope</i> and <i>purpose</i> of the project 2) Source of data 3) Method(s) of data collection and analysis. 4) Preliminary concerns and limitations
FRIDAY 29 JANUARY 2010	
9.00-12.00	<p>Presentations of revised research proposals</p> <p>Each <i>group</i> will present their revised research proposal and respond to questions. Revised proposals should include:</p> <ol style="list-style-type: none"> 1) Title & Brief Abstract – identifies <i>scope</i> and <i>purpose</i> of the project 2) Source of data 3) Method(s) of data collection and analysis. 4) Preliminary concerns and limitations <p>Completion <i>and</i> Final Discussion</p> <ol style="list-style-type: none"> 1) <i>Group discussion</i> about doing accounting history research and what was learned during the seminar? <p>Informal, <i>individual presentations</i> about research projects that may or definitely will be conducted</p>