



The Contribution of the Harvard Business School to Management Control, 1908-1980

Stephen A. Zeff

+ Author & Article Information

Journal of Management Accounting Research (2008) 20 (s1): 175–208.

<https://doi.org/10.2308/jmar.2008.20.s-1.175>

Views 	Share 	Tools 	Cite 
---	---	---	--

ABSTRACT: This paper documents and discusses the evolution of management control, which includes management and financial accounting, in the Harvard Business School (HBS) from 1908 to 1980. Primary emphasis is placed on the roles of the key movers, Ross G. Walker and Robert N. Anthony. The successive alterations in the configuration and content of the MBA courses in the Business School, based on a reading of the course catalogues, faculty papers and other documents on file in Baker Library, and interviews and correspondence with many of the principals, together with an examination of the series of text- and casebooks published by HBS accounting faculty, are the factual basis for this historical study. Concomitant developments at Massachusetts Institute of Technology and the University of Chicago are also brought into the analysis. An appendix contains a complete list of the HBS accounting faculty during the time span under study.

This content is only available via PDF.

American Accounting Association

You do not currently have access to this content.

Sign in

Don't already have an account? [Register](#)

Member Login

Log in

[Skip to Main Content](#)

\$25.00

AAA Members: Please log in for free access to content. Note, Teaching Notes are a full member benefit and are not available to student members.

 [Buy This Article](#)



[View Metrics](#)

Citing Articles Via

Google Scholar

CrossRef (25)

Email Alerts

Article Activity Alert

Publish Ahead of Print Alert

New Issue Alert



Print ISSN: 1049-2127 **Online ISSN:** 1558-8033

[Skip to Main Content](#)

[Information for Authors](#)

[Authorship Policy](#)

[Plagiarism Policy](#)

[Data Integrity Policy](#)

[Citing Corrected Articles Policy](#)

[Minimizing Overlapping Decision Rights Policy](#)

[Prior Publication Policy](#)



[Cookie Policy](#) [Accessibility](#) [Terms & Conditions](#) [Get Adobe Acrobat Reader](#)

© Copyright 1998 - 2025 American Accounting Association. All rights reserved.