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

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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.

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