



The Accounting Historians Notebook

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Steve Walker*



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*Società Italiana
di Storia
della Ragioneria*



UNIVERSITÀ DEGLI STUDI DI TORINO
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**American
Accounting
Association**

**Academy of
Accounting Historians**

THE ACADEMY OF ACCOUNTING HISTORIANS

<http://aaahq.org/AAH>

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THE ACCOUNTING HISTORIANS NOTEBOOK

To submit items to the Accounting Historians Notebook, please contact the AAH Section Administrator, Tiffany Welch, at acchistory@case.edu, (216) 368-2058 or the address below.

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President's Message

Jennifer Reynolds-Moehrle



Welcome to the 1st issue of the 42nd volume of the *Accounting Historians Notebook*, one of the two publications of the AAH section. I am concluding my service as President this summer and I have been honored by the opportunity to serve alongside a wise and engaged group of officers. This team continues to be committed to maximizing the value of the AAH Section for the membership and broader academic community. In this edition of the notebook you will find information about our plans for the upcoming meeting in San Francisco.

Earlier this Spring the AAH section hosted its first Research Webinar. If you are a section member you can find the 2019 Spring webinar posted on the section [website](#). Gary Spraakman, incoming President of the section, did an outstanding job of coordinating this event which included participants from around the globe. The planning has already begun for the next webinar conference so if you were unable to join this year I hope you will be able to take advantage of this innovative approach to scholarly research collaborations next year.

Currently in its 46th year, the *Accounting Historians Journal* began being published as a section journal of the AAA with Volume 44 in June, 2017 and the *Accounting Historians Notebook* is now published exclusively in a digital format. Both of these publications are available to all AAA members, with prior issues available through the AAA digital library.

Our section strives to recognize outstanding scholarly achievements of our members through awards funded by generous members of the section both past and present. Please plan to attend our annual business meeting in San Francisco to share in the celebration for this year's winners.

We continue with a commitment to coordinate as wide a set of quality paper sessions as possible at the annual and regional meetings of the AAA. During this most recent cycle of regional meetings, our VP of Partnerships, Tom King, has made connections with regional meeting chairs and paper session coordinators which we will continue to build upon towards our goal of having a History session at each regional meeting. As we look forward to the annual meeting we are fortunate to again have Martin Persson coordinating papers for sessions across the meeting. Please take advantage of these opportunities to engage with the conferences as we seek to help develop your research as well as spark interest in historical topics and methodologies among our colleagues across the accounting research spectrum.

Through coordination with AAA President-Elect Terry Shevlin the AAH Section has established a memorandum of understanding with the

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**American
Accounting
Association**

**Thought Leaders in
Accounting**

**AAH Section Activities at the
American Accounting Association
2019 Annual Meeting
San Francisco**

Bold Transformations Towards a Prosperous Society

Sunday, August 11th

1:00 PM - 4:30 PM

CPE Workshop

Accounting History Pathways: Topics and Methods

Please see page 9 for details on the CPE workshop.

7:00 PM - 8:00 PM

AAH Section Business Meeting

8:00 PM - 10:00 PM

Ice Cream Social

When available, location details will be shared via email and on www.aaahq.org/AAH.

(Continued from page 3)

editorial board of *Accounting Horizons* to be the supplier of Memorial works to be published in *Accounting Horizons*. This undertaking builds upon the valuable past efforts of section member Stephen Zeff and the AAH Section executive advisory group is working to quickly establish a sustainable procedure for producing high quality memorials.

I am confident that the AAH section will continue to further our mission.

We strive to encourage research, publication, teaching and personal interchanges in all phases of accounting history and its interrelation with business and economic history including the environment within which they developed. Please continue to reach out to me or to the other officers with ideas you have for growing the section and its impact. I look forward to seeing you in San Francisco.

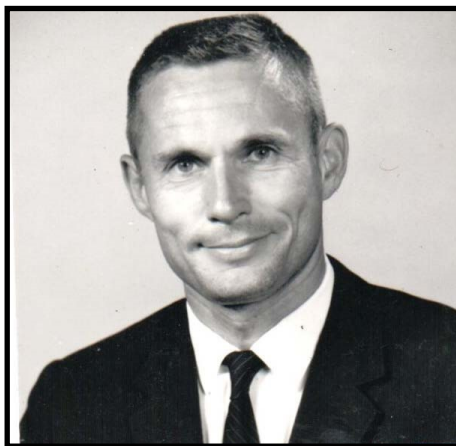


Remembering William Andrew Paton, Jr. (1925-2018)

William A. Paton, Jr., known to all as Andy, was born on September 23, 1925 in Ann Arbor, Michigan and died on February 10, 2018 in El Paso, Texas, where he had been living for some 25 years. He was the son of William Andrew and Mary Sleator Paton. The senior Paton was a longtime and distinguished accounting professor at the University of Michigan.

After serving in the Armed Forces during World War II, Andy attended Wesleyan University as a pre-medical student. He then transferred to the University of Michigan (U-M) to study business, graduating with AB and MBA degrees in 1949. As an undergraduate, he was captain of the tennis team and won three Big Ten tennis titles. He played singles matches in nine U.S. Opens, from 1947 to 1956 with a record of five wins and nine losses, and once at Wimbledon, where he won one out of two in 1954. In 1951, he enrolled in the accounting PhD program at U-M, receiving his degree in 1954. His dissertation was published by U-M's Bureau of Business Research in 1958 as *A Study in Liquidity: The Impact of Inflation on Monetary Accounts* (Michigan Business Studies, Vol. XIV, No. 2).

He taught at a number of universities, notably Michigan State, Kentucky, and Florida State, preferring to offer courses in finance rather than in accounting. He never published another



book or any articles, but his father appended Andy's name to two of his textbooks ("with the assistance of William A. Paton, Jr."), *Asset Accounting*, published in 1952, and *Corporation Accounts and Statements*, published in 1955, probably to provide him with a stimulus to become a productive academic. Andy has said that he did not contribute to the substance of either book. In 1971, the Patons were shown as coauthors of *Assets – Accounting and Administration*.

Andy is survived by his wife Marian and three sons, William Andrew III, James Norman, and Thomas Edward, and two grandchildren, Grant and Andrew.

Special thanks to Stephen A. Zeff for providing this biography.

A 30th ANNIVERSARY TRIBUTE: PIONEERING AND TRAILBLAZING WOMEN IN ACCOUNTANCY

Andrew D. Sharp
Spring Hill College

ABSTRACT

Some experiences and people create a long-lasting impact in a positive manner on us. They, at times, unexpectedly open our eyes and expose us to the unknown that we embrace with curious exploration. In this case, accounting history enlightened me three decades ago.

INTRODUCTION

During the spring semester of 1988, I had the pleasure, privilege and requirement to take Professor Dale Flesher's ACCY 607 Accounting Research (now ACCY 707 Seminar) course in the Ph.D. program at Ole Miss. On that cold and rainy January evening of our initial class meeting, he graciously recognized our knowledge of current and emerging issues—financial accounting standards, auditing standards and the tax code. However, he expressed concerns regarding our understanding and appreciation of accounting history.

To confirm his suspicions, he gave us a surprise test that same night consisting of 100 names of notable contributors to accountancy, along with a list of their contributions. This resembled a foreign language to me as I genuinely thought most of the names were not real. The goal was to match the names with the proper contributions.

This represented my first exposure to accounting history; moreover, my score on the pre-test reflected such in embarrassing fashion. Thank goodness for redemption. At the conclusion of the semester, we took a post-test to reveal our newfound knowledge of the remarkable heritage accountancy enjoys.

Additionally, the prominent accounting history scholar at Ole Miss gave us a spelling test (including the words “bookkeeping” and “misspelled”) as part of that first class meeting to provide evidence of our spelling shortcomings. Our performance confirmed his expectations. Therefore, we were highly encouraged to take advantage of the spell-checker feature of word processors when preparing our research papers.

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THE ANNIVERSARY GROUP

In recognition of the 30th anniversary (1988-2018) of my introduction to accounting history via a test, this short paper features a dozen pioneering and trail-blazing women associated with the great profession of accountancy deeply rooted in a rich history. The selected women are composed of the eight women (out of the 446 individuals) presented in two binders from the AICPA Collections (AICPA Library at Ole Miss) containing photographs of individuals appearing in the *Journal of Accountancy* or at accounting conventions from 1887 to 1979 [a], one as the only woman among the eighteen individuals included in *Biographies of Notable Accountants* (1989) [b], one issued a CPA license to practice in a state before she was granted the constitutional right to vote [c], and two still among the living [d].

THE JUMBLED TEST

For each item (1–12), unscramble the letters to form the first name and last name (in that order) of a notable woman contributing to the prestigious profession of accountancy. To facilitate the challenge, a brief clue is provided in each case.

1. EYTMLR EFRC
First woman CPA in California (1910)
2. IMMAIR NEDOYLNL
Head librarian of the AIA (renamed AICPA in 1957) library (1949-1955)
3. NEELL STAAENM
First woman CPA in Maine (1918)
4. YONAT FEELHRS
First female to serve as a dean at the University of Mississippi (School of Accountancy, 1987-1993)
5. NHLEE FURNETO
One of the first female CPAs in Kentucky (1935)
6. AYRM SIEWL
Early California CPA (1939) with practice in Los Angeles
7. ENLEH DROL
Business manager of *The Woman CPA* (late 1940s)
8. AARBRAB INRMOE
AAH award for excellence in accounting history publication named for her (2014)

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9. AMRY PUYHMR
Second woman in the United States to earn a doctorate in accountancy (London School of Economics, 1938)
10. NEENIJ NAEPL
Report department of Haskins & Sells in New York (1919-1949)
11. RIENICSTH SSRO
First woman CPA in the United States (New York, 1899)
12. EHTB MOPTONSH
In 1955, only female president of a state association chapter (Dade County Chapter of the Florida Institute of CPAs)

(For the solutions to the Jumbled Test, see page 18.)

CONCLUDING REMARKS

These twelve women indeed have advanced various aspects of the accounting profession through their dedicated courage, efforts and leadership. This is not an exhaustive list, but a select few I have repeatedly encountered in my accounting history research studies and included in my ACC 402 International Accounting course (which covers accounting history). And, it was ACCY 607 that inspired this sustaining interest a full thirty years ago.

LIST OF RESOURCES

Agami, Abdel M., editor, *Biographies of Notable Accountants*, 2nd edition (New York: Random House) 1989.

DeRose, Stephen, "Pioneering Women," California Society of CPAs Update Issue #45, Summer 2000.

National Library of the Accounting Profession of the United States (AICPA Library at Ole Miss), J.D. Williams Library, Archives and Special Collections, University of Mississippi.

Congratulations!
Stephan Fafatas and Martin Persson
were recently appointed as Associate Editors of the
Accounting Historians Journal!



CPE WORKSHOP: ACCOUNTING HISTORY PATHWAYS: TOPICS AND METHODS

JOIN AAH SECTION MEMBERS & GUESTS
AT THE AMERICAN ACCOUNTING ASSOCIATION
ANNUAL MEETING
SAN FRANCISCO, CA
SUNDAY, AUGUST 11, 2019
1:00 – 4:30 PM

Tentative Topics and Speakers:

“Bringing history into the classroom”
Stephen A. Zeff

“Is the crisis/regulation cycle different for accounting than other professions?”
Paul Madsen

“Accounting and the making of financial markets in the early modern age”
Nadia Matringe

“Passive investors and stewardship accounting”
Tom King

Congratulations to the 2019 Accounting Hall of Fame Inductees

Announcing the 2019 Induction of Members into the Accounting Hall of Fame

The Accounting Hall of Fame
hosted by the American Accounting Association

Established at The Ohio State University in 1950

Four new members of the Accounting Hall of Fame will be inducted by the American Accounting Association (AAA) in August 2019, during the organization's Annual Meeting in San Francisco, CA. The Accounting Hall of Fame, originated at The Ohio State University in 1950, previously inducted 97 members over the decades of its activity. In 2017 the operations of The Accounting Hall of Fame were assumed by the AAA.

Bruce Behn, a Past President of AAA, who chairs The Accounting Hall of Fame Committee, noted that this year's class of inductees represent an array of recent and contemporary professional and thought leaders from a variety of practice and educational backgrounds. The nomination process engaged members of The Accounting Hall of Fame, the AAA and other professional accounting organizations. The inductees, William L. Campfield, Major J. Lee Nicholson, Zoe-Vonna Palmrose, and Stephen H. Penman are briefly profiled in the following information.

William L. Campfield (1912-1993) worked in various capacities, including executive management, with the U.S. Government Accountability Office (GAO), where he is noted for his role in the conversion of the cost accounting system for federal government agencies, and extension of the practitioner-in-residence program, establishing teaching residencies in colleges and universities across the country. He was the first African American inducted into the Beta Alpha Psi accounting fraternity (1937), the first African American to obtain the CPA designation in North Carolina (1941) and became the first African American CPA/Ph.D. after earning his doctorate from the University of Illinois (1951). He served as Vice President of the American Accounting Association, on the faculty of over 20 universities, and authored over 100 articles.

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Major J. Lee Nicholson (1863-1924) was an industrial consultant, author and educator at New York University and Columbia University, and known as a pioneer in cost accounting. He is considered in the United States to be the "father of cost accounting." *The History of Accounting: An international encyclopedia*, notes that Nicholson was a synthesizer: "His main contribution was to organize, improve, and propagate this new knowledge as it spread from a tiny minority of pioneering firms to the vast majority of manufacturers who still had no formal cost accounting systems at the beginning of the twentieth century" (Chatfield, 2014). As one of the earliest American cost accountants to teach the subject at the university level, he helped standardize practice and facilitated the interaction of ideas between academics and practitioners. He helped establish the National Association of Cost Accountants (NACA) in 1919, and was its first president. NACA was the forerunner of the Institute of Management Accountants (IMA), who celebrate their 100-year anniversary this year.



Photo from Wikipedia.



Photo from the USC Marshall website.

Zoe-Vonna Palmrose is Professor Emeritus of Accounting at the University of Southern California, and is recognized as an expert in translating the complexities and jargon of accounting into plain English for general audiences. She has published and spoken extensively on financial reporting and auditing, including restatements, materiality, audit litigation, and pricing of audit services. She has received numerous awards including the AAA's Competitive Manuscript Award, the California Society of CPAs' Accounting Faculty Fellow Award, and the Deloitte Foundation Wildman Medal Award on two occasions. From 2006 to 2008, she served as Deputy Chief Accountant for Professional Practice in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission (SEC). *Treasury and Risk Magazine* named her one of the 100 most influential people in finance in 2008 for being

instrumental in breaking the SEC code on internal controls regulation by drafting much-needed guidance, ensuring that companies can have manageable but effective controls.

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Stephen H. Penman is the George O. May Professor and Chair of the Accounting Division in the Graduate School of Business, Columbia University, where he is also co-director of the Center for Excellence in Accounting and Security Analysis, and director of the master's program in Accounting and Fundamental Analysis. His research examines the valuation of equity and the role of accounting information in security analysis, and a number of his papers focus on accounting policy issues. He has published widely in finance and accounting journals and conducted seminars on accounting and analysis. This work has been recognized with several awards including the AAA/AICPA Notable Contribution to Accounting Literature Award (1991). In 2002, he was awarded the Deloitte Foundation Wildman Medal Award for his book, *Financial Statement Analysis and Security Valuation*.



Photo from the Columbia Business School website.

This information, as well as additional information, can be found at aaahq.org/AHOF.

2019 Australian Accounting Hall of Fame Dinner and Awards Ceremony



Professor Graeme Dean, University of Sydney, addressing the gathering in Melbourne, March 2019.

In Memory of Curtis Reed Parker (1928-2017)

C. Reed Parker was born on March 7, 1928 in Bloomington, Illinois, and died on May 11, 2017 in Glenview, Illinois. He was a leading financial analyst, and his major contribution to accounting occurred during his service in 1971-73 on the AICPA's Trueblood Study Group on the Objectives of Financial Statements.

Following service as a translator with the Army during the Korean war, he enrolled in Dartmouth College and received an AB in political science and an MBA. Then, studying nights, he received an LLB from Chicago-Kent College of Law, while working as a security analyst with Harris Bank. He then joined the investment advisory firm of Duff & Phelps, in Chicago, and rose to the position of vice-president and director. He qualified as a Chartered Financial Analyst and was a leader in equity research. He was also a member of the Illinois bar. In 1967-68, he was president of the CFA Society Chicago, and in 1970-71 he served as president of the Financial Analysts Federation (today the CFA Institute).

In April 1971, the AICPA appointed Parker to a nine-member, blue-ribbon study group, chaired by Robert M. Trueblood, to refine the objectives of financial statements, at a time when the AICPA's Accounting Principles Board was being criticized for not having done so itself. He was one of the two non-CPAs on the study group. In the group's deliberations, it was Parker (ably supported by George Sorter, the research director) who persuaded the other eight members – three audit firm partners, three academics, and two

financial executives – that the aim of financial statements should be “to provide information useful to investors and creditors for predicting, comparing, and evaluating potential cash flows to them in terms of amount, timing, and related uncertainty.”

Parker argued that current values and general price-level adjustments were of no interest to investors. Instead, he maintained, they were interested solely in companies' dividend-paying ability. This cash-flow orientation, although first advocated by George J. Staubus in 1961, thus appeared for the first time in a publication issued by a professional accounting body. It came to be embodied in the Financial Accounting Standards Board's concepts statement 1 on objectives in 1978 and profoundly shaped the objectives set forth in conceptual frameworks subsequently issued in Canada, Australia, and Great Britain as well as by the International Accounting Standards Committee and Board.

It can therefore be said that the emphasis being placed today on future cash flows by standard setters around the world owes its origin, in large measure, to Reed Parker's advocacy in meetings of the Trueblood Study Group on the Objectives of Financial Statements.

Parker wrote an article, “The Trueblood Report: An analyst's view,” in the January-February 1975 issue of the *Financial Analysts Journal*.

Special thanks to Stephen A. Zeff for providing this biography.



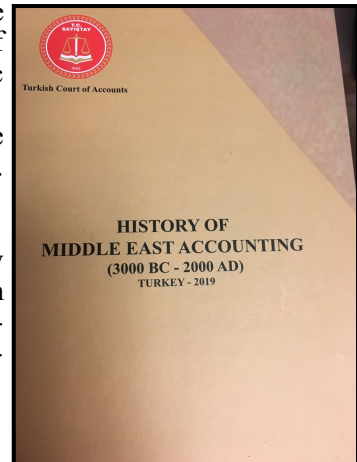
The book titled *History of Middle East Accounting* was published by the Turkish Court of Accounts. It is undoubtedly an important reference book, which is expected to take its place among the key resources of accounting history. It was prepared by the academicians from Iran, Saudi Arabia, Egypt, Italy and Turkey under the coordination of Prof. Dr. Oktay Güvemli, and it consists of three volumes.

The Middle East has a special place in the history of world accounting. However, it hasn't been sufficiently examined and evaluated until now. This book is the first collective study presented by Turkish accounting historians. The future generations will undoubtedly publish works on the history of accounting equipped with much broader findings. However, this work sheds lights to the fact that the history of Middle East accounting holds a very special position in the world.

The book consists of seven chapters as indicated below:

- I. Ancient Egyptian Civilization and Development of Record Culture (3000 BC – 30 BC)
- II. Account Records of the First International Trade between Anatolia and Mesopotamia (2000 BC – 1700 BC)
- III. Metal Money Findings in Western Anatolia, Persians and Aftermath (650 BC – 30 BC)
- IV. Record Culture in the Eastern Roman Empire (330 -1453)
- V. Islamic Period in the Middle East Accounting History (750 -1839)
- VI. Westernization Process in the Middle East Accounting History: Practices of the Ottoman Empire and the Republic of Turkey (1839-2011)
- VII. Accounting Practices in the Middle Eastern Countries in the Early XXI. Century

The English version of this book was prepared by Prof. Dr. Cengiz Toraman, Prof. Dr. Batuhan Güvemli, Dr. Muhsin Aslan and Translator Zübeyde İrtten under the leadership of the English Trainer John Dunlop.



AAH Section Annual Awards

Below is a list of the annual awards of the AAH Section. The award nominations period ends in late spring each year and nominations may be sent to the **AAH Section Executive Committee** at acchistory@case.edu. Please consult the website for actual deadlines as well as lists of past recipients, <http://aaahq.org/AAH/Awards>.

Hourglass Award

The Hourglass Award of the Academy of Accounting Historians is presented annually to an individual who has made a demonstrable and significant contribution to knowledge through research and publication in accounting history. The judging panel will echo the tradition of openness and flexibility associated with the Award and will emphasize the importance of contribution as the fundamental criterion. To that end there is no restriction as to who may make a nomination, the country in which the nominee is resident, or the paradigms and methodologies employed in the nominee's work. Nominators are asked to supply a 200-word (maximum) statement summarizing the reasons why the nominee should be considered, full contact details of the nominator and nominee and a list of relevant contributions and any other relevant documentation supplied by the nominee who has agreed to be nominated.

The Vangermeersch Manuscript Award

In 1988, The Academy of Accounting Historians established an annual manuscript award to encourage scholars new to the field to pursue historical research. An historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission.

Eligibility and Guidelines for Submissions

Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award. Coauthored manuscripts will be considered (if at least one coauthor received his/her master/doctorate within the last seven years). Manuscripts must conform to the style requirements of the *Accounting Historians Journal*. Previously published manuscripts or manuscripts under review are not eligible for consideration. A cover letter, indicating the author's mailing address, the date of the award of the masters/doctoral degree, and a statement that the manuscript has not been published or is not currently being considered for publication should be included in the submission packet. Submissions should be sent as a Word attachment via email.

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Review Process and Award

The committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a \$500 stipend and a plaque to recognize his/her outstanding achievement in historical research. In the case of coauthored manuscripts, only the junior faculty member(s) will receive prizes. The winning manuscript will be published in the *Accounting Historians Journal* after an appropriate review. The award will be given annually unless the committee determines that no submission warrants recognition as an outstanding manuscript.

Barbara D. Merino Award for Excellence in Accounting History Publication

This annual award is to recognize the author of the best book on an accounting historical topic published in a given year. Beginning in 2013, an annual award in the amount of \$1000 has been made to the author of the best book published in current or preceding two years, i.e. 2018 through 2020. The winning publication will be based upon the selection of an awards committee established by the leadership of the Academy.

The Alfred R. Roberts Memorial Research Award

This newly established award is named in honor of Dr. Alfred R. Roberts, second President and long serving Secretary of the Academy, and provides grants for research which seek to support the 35 goals identified by Professor Emeritus Richard Vangermeersch as to accounting history research, as identified in the April 2012 issue of the *Accounting Historians Notebook*. Grants will be awarded to Academy members for the actualization of ideas to increase the scope of the history of accounting. Written proposals including specification of scope, purpose, deliverables and timetable, should be presented to the committee for review and approval.

The Innovation in Accounting History Education Award

The intent of the Innovation in Accounting History Education Award is to encourage innovations in accounting history education. The award is presented to an individual(s) who has developed and implemented an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses.

Examples of innovative techniques/methods include, but are not limited to:

- Developing a case, video, audio or course syllabus, etc, that can be used to integrate accounting history topics into accounting courses; or
- Presenting a seminar/condensed course on an accounting history topic.

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To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching. Electronic submissions should include the following items (as applicable):

- A description of the innovative technique/method;
- Submission of the case, video, audio or other innovation, as appropriate, and teaching notes;
- Identification and description of the course or seminar in which the innovation was used; and
- An explanation of how the innovation has enriched the accounting course being taught.

The Margit F. and Hanns Martin Schoenfeld Scholarship

The Academy of Accounting Historians annually awards an individual or individuals as the recipient or recipients of the Margit F. and Hanns Martin Schoenfeld Scholarship. The purpose of the scholarship is to encourage and support research on the history of accounting by doctoral students and recently appointed accounting faculty. The scholarship was initiated by the generous gift of Dr. Hanns Martin Schoenfeld and the late Dr. Margit Schoenfeld in recognition of their belief in the importance of historical scholarship to accounting education and research.

A monetary award is available to support research on a doctoral dissertation, or develop publications proceeding therefrom by a recent PhD graduate. Qualifying research topics should address the history of accounting. Projects of an international nature and those pursued by scholars whose first language is not English are particularly invited. Applicants must be currently enrolled for a PhD by research, or have completed a PhD by research within the last five years.

Applicants should submit a full curriculum vitae and a statement (containing a maximum of 1,000 words) which discusses the doctoral research undertaken on the history of accounting, the stage reached and how the award would prove beneficial to the applicant. A short statement from a supervisor should also be submitted in the case of applicants currently enrolled for a PhD.

Thomas J. Burns Biographical Research Award

The Academy of Accounting Historians annually honors an individual as the recipient of the Thomas J. Burns Biographical Research Award. The Award is given for outstanding biographical research in the discipline of accountancy. The award includes a plaque and a financial award. Dr. Thomas J. Burns, for whom the award is named, was a long-time professor at Ohio State University and a past president of the Academy of Accounting Historians. Self nomina-

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tions are acceptable. Nominations should be accompanied by a paragraph or more detailing why the nominee should be a candidate for the award. The award can be for a single publication or for a lifetime of biographical work.

The Best Manuscript Award

At the beginning of each year, the editor of the AHJ chooses 1st, 2nd and 3rd place recipients of the Best Manuscript Award from the previous year's journals. The 1st place recipient(s) receives a plaque and a check for \$300, the 2nd place recipient(s) receives a check for \$100 and the 3rd place recipient(s) receives a check for \$100.

Visit <http://aaahq.org/AAH/Awards> for more information.

Reminder - Transition Notes

- The AAH officially became a section of the American Accounting Association (AAA) on June 1, 2017.
 - The bylaws of the AAH were modified to conform to AAA policies and are on the new AAA Academy section website effective June 1, 2017.
 - The AAH's fiscal year now conforms to the AAA's, September 1st through August 31st, and terms of office also conform to the officer term periods of the AAA.
 - Current officers will remain in place through August 31, 2019.
-

Jumbled Test Solutions

(From pages 6-8.)

- | | |
|------------------------|------------------------|
| 1. MYRTLE CERF [c] | 2. MIRIAM DONNELLY [a] |
| 3. ELLEN EASTMAN [a] | 4. TONYA FLESHER [d] |
| 5. HELEN FORTUNE [a] | 6. MARY LEWIS [a] |
| 7. HELEN LORD [a] | 8. BARBARA MERINO [d] |
| 9. MARY MURPHY [a] | 10. JENNIE PALEN [b] |
| 11. CHRISTINE ROSS [a] | 12. BETH THOMPSON [a] |

NOTE: *The letters in brackets following the names correspond to the bracketed letters in The Anniversary Group section/paragraph.*



**American
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Calls for Papers & Upcoming Conferences

For current information, visit the AAH Section's website at www.aaahq.org/AAH.

Notebook Content

To submit items for inclusion in the Notebook, email the AAH Section Administrator, Tiffany Welch, at acchistory@case.edu.

Award Nominations

For detailed information on AAH Section awards and current deadlines, visit the Awards section of the AAH Section website at www.aaahq.org/AAH/Awards or turn to pages 15-18.



The Academy

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