

*Edward N. Coffman*  
VIRGINIA COMMONWEALTH UNIVERSITY

*Alfred R. Roberts*  
GEORGIA STATE UNIVERSITY

*and*

*Gary John Previts*  
CASE WESTERN RESERVE UNIVERSITY

## **A HISTORY OF THE ACADEMY OF ACCOUNTING HISTORIANS 1973-1988**

*Abstract:* This paper traces the evolution of The Academy of Accounting Historians from its formation in 1973 through 1988. The Academy has evolved from an idea to an important international organization.

### **INTRODUCTION**

The primary purpose of writing this history of The Academy of Accounting Historians (The Academy) is to provide a source of information about The Academy and the people who have contributed to its establishment and success. The history also will help in evaluating the progress of The Academy and assist in planning its future role.

The methodology used to construct this history consisted of a review of source materials such as the minutes of the annual trustees and business meetings, correspondence and memoranda in the files of The Academy, personal interviews with founding members, and the recollections of persons involved with it during the last fifteen years. An overview of The Academy's development is presented first followed by detailed discussions of its various activities.

### **AN OVERVIEW OF THE DEVELOPMENT OF THE ACADEMY OF ACCOUNTING HISTORIANS**

In 1968, the American Accounting Association (AAA) established the Committee on Accounting History. The committee was charged to "propose objectives for research in accounting history, develop guidelines for the teaching of accounting history in undergraduate and graduate courses, and provide a

forum (perhaps a roundtable at Association conventions) through which those interested in the teaching or research of accounting history can hear papers and exchange ideas" (AAA, Committee on Accounting History, 1970, p. 53).

The committee report submitted to the Executive Committee of the AAA in 1969 supported the need for both accounting history research and accounting history in graduate curricula. Concern was expressed, however, about the lack of research in accounting history and of financial support for such research. Appended to the report was a general description of some major sources of historical materials available in private and public libraries in various parts of the world. This information on the sources of accounting history was included to help stimulate interest in research and writing in the field. The committee report concluded that "the Association [AAA] must recognize that historical research is a continuing and necessary element in the overall research effort of scholars in an academic discipline." This report also mentioned that the Association might participate in joint financing of historical studies as well as schedule papers or roundtables on accounting history at national and regional meetings [*Ibid*, p. 55].

There was no indication that the AAA responded to the recommendations of the Committee on Accounting History. In 1973, as a result of the committee report and the implied lack of interest by the AAA in continuing the Committee on Accounting History, a small group of accounting professors (notably Gary John Previts and S. Paul Garner) concluded that a separate organization was needed to serve individuals interested in advancing the study of accounting history.

### *1973-1975*

Previts wrote to a number of individuals who he believed had a general interest in accounting history and in promoting research in this area to see if they would work with him [as a steering committee] during the summer of 1973 to consider chartering a new accounting history group. After the comments from the persons invited to join the steering committee had been evaluated, the decision was made to move forward with the formation of a new organization. Previts contacted H. Thomas Johnson, who was then on the faculty of a Canadian university, to secure his assistance in arranging a meeting place on the campus of Université Laval. A Chartering Committee was subsequently established and Post Office Box 6999 was rented at the

University Station at the University of Alabama in Tuscaloosa. The initial Chartering Committee consisted of:

Richard P. Brief (New York University),  
 S. Paul Garner (University of Alabama),  
 H. Thomas Johnson (then at University of Western Ontario),  
 Gary John Previts, coordinator (then at University of Alabama),  
 Alfred R. Roberts (then at University of Missouri),  
 Williard E. Stone (University of Florida),  
 James O. Winjum (then at University of Michigan),  
 and  
 Stephen A. Zeff (then at Tulane University).

On August 15, 1973, at the Faculty of Business Administration Building at Université Laval in Quebec, Canada, those academicians interested in accounting history met during the annual meeting of the AAA and formed The Academy of Accounting Historians.<sup>1</sup> Previts, who chaired the meeting, was elected president and Roberts was elected secretary of the newly formed Academy. The names of those who signed the roster at the formative meeting are listed in Table 1; twelve of the registrants are still members as of this writing.

**Table 1**  
**Persons<sup>2</sup> in Attendance at the Formative Meeting of**  
**The Academy of Accounting Historians**  
**August 15, 1973**

Clifford Brown (then at Rochester Institute of Technology)  
 James Caldwell (then at Texas Tech University)  
 Glenn D. Downing (Southwest Missouri State University)  
 W. Baker Flowers (University of Alabama)  
 S. Paul Garner (University of Alabama)  
 Dan M. Guy (then at Texas Tech University)  
 H. Thomas Johnson (then at University of Western Ontario)  
 Orville R. Keister, Jr. (University of Akron)  
 James J. Linn (Tulane University)

*Continued on next page*

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<sup>1</sup>The organizational name incorporating the word Academy was suggested by Previts who, after having observed the word *academy* on the back of a tube of toothpaste, was convinced that that term would be a unique way to establish the group's identity.

<sup>2</sup>Throughout this history, the affiliation of each person is generally identified when the name is first mentioned and is not repeated unless the affiliation has changed.

**Table 1 — Continued**

Herschel Mann (Texas Tech University)  
Kenneth S. Most (then at Texas A&M University)  
Edward Peragallo (College of The Holy Cross)  
Gary John Previts (then at University of Alabama)  
Alfred R. Roberts (then at University of Missouri)  
Ephraim P. Smith (then at Shippensburg State College)  
Williard E. Stone (University of Florida)  
Richard G. Vangermeersch (University of Rhode Island)  
Murray C. Wells (University of Sidney)  
Stephen A. Zeff (then at Tulane University)  
Vernon K. Zimmerman (University of Illinois)

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The Academy was established to serve as an autonomous, service-oriented organization to assist academicians and practitioners throughout the world to further their study in the many aspects of the evolution of accounting thought and practice. In particular, the concept of The Academy was

- To demonstrate the relevance of history to contemporary accounting.
- To encourage scholarly work and exchange of ideas among historians pursuing accounting subjects.
- To establish activities such as workshops and seminars to assist in developing and disseminating historical methodology.
- To promote the teaching of historical subject matter as a part of existing coursework and as part of unique historical curricula.
- To coordinate activities with international accounting history groups in European countries, Australia, India, and other countries.
- To emphasize the need for continued research in accounting history, both developmental history and thought history, by employing conceptual, quantitative, and experimental models.

The Academy of Accounting Historians was incorporated as a not-for-profit organization under the laws of the State of Alabama and registered in the Tuscaloosa County Courthouse on December 28, 1973. Flowers, Garner, and Previts, all residents of Alabama, served as directors of the corporation. Early in 1974, The Academy was granted provisional tax exempt status by the Internal Revenue Service.

As a result of the activities of the formative meeting in Quebec in 1973, President Previts of The Academy prepared a



**David Mathews (right), University of Alabama president, and Robert B. Sweeney (left), chairman of programs in accounting and information systems, University of Alabama, congratulate Gary John Previts for his role in establishing The Academy of Accounting Historians.** (*Tuscaloosa News*, January 27, 1974)

draft of the proposed bylaws to present to the membership for review at the second annual business meeting. At this meeting held in New Orleans on August 20, 1974, the members adopted the bylaws. Stephen A. Zeff proposed the only major change in the proposed bylaws, the incorporation of a price-level adjustment clause for determining the level of discretionary spending permitted by officers without approval by the trustees.

As with the first two annual meetings, The Academy holds its annual meetings in conjunction with the annual meetings of the AAA. Although The Academy is an entirely independent organization and not a section of the AAA, the two organizations have had a cooperative relationship. The Academy has been provided opportunities to participate cooperatively in the programs of the national and regional meetings of the AAA. From time to time, the issue of The Academy's relationship with the AAA has been put before the trustees, officers, members, and key personnel of The Academy. Each time the question was addressed (1975, 1978, 1980), the decision was made to continue as an autonomous group.

In addition to holding its annual meetings, The Academy has held meetings of trustees, officers, and other key personnel

to transact the affairs of the organization. The dates and locations of the annual meetings of The Academy are listed in Table 2.

**Table 2**  
**Dates and Locations of Annual Trustees and Business Meetings**  
**of The Academy of Accounting Historians**  
**1973-1988**

<b>Date</b>	<b>Location</b>
Wednesday, August 15, 1973 (Formative meeting)	Quebec Cite, Canada Université Laval
Tuesday, August 20, 1974, Business	New Orleans, Louisiana Fairmont Hotel
Monday, August 18, 1975, Business	Tucson, Arizona Braniff Place
Monday, August 23, 1976, Business	Atlanta, Georgia Hyatt Regency
Monday, August 22, 1977, Business	Portland, Oregon Hilton Hotel
Sunday, August 20, 1978, Trustees	Denver, Colorado
Monday, August 21, 1978, Business	Denver Hilton
Wednesday, August 22, 1979, Business	Honolulu, Hawaii Sheraton Waikiki Hotel
Monday, August 11, 1980, Trustees Business	Boston, Massachusetts Boston Sheraton
Thursday, August 6, 1981, Trustees Business	Chicago, Illinois Executive House Hotel
Monday, August 16, 1982, Trustees Business	San Diego, California Stardust Hotel
Monday, August 22, 1983, Trustees Business	New Orleans, Louisiana Monteleone Hotel
Thursday, August 16, 1984, Trustees Business	Toronto, Canada Holiday Inn-Downtown
Monday, August 19, 1985, Trustees Business	Reno, Nevada Peppermill Inn and Casino
Wednesday, August 20, 1986, Trustees	New York City
Thursday, August 21, 1986, Business	Sheraton Centre & Towers
Sunday, August 16, 1987, Trustees	Cincinnati, Ohio
Monday, August 17, 1987, Business	Omni Netherlands Plaza
Sunday, August 14, 1988, Trustees	Orlando, Florida
Monday, August 15, 1988, Business	Marriott's Orlando World Center

As a result of The Academy's fiscal year being the calendar year, officers and trustees are elected at the annual meeting in August, but take office in January of the next year.<sup>3</sup> Although officers of The Academy are elected annually, those elected president were generally elected to a second term until the office of president-elect was established in 1985, and those in other offices were generally reelected for various terms. The bylaws were changed in 1985 to provide for the election of a president-elect who becomes president the following year. The Board of Trustees, which is to be no less than twelve and no more than twenty members, consists of the officers of The Academy and members elected by the general membership. The term of office of trustees, who are not officers, is three years with at least two trustees to be elected each year. In light of this, the term of office of the original appointed trustees varied from one to three years. The names and terms of service of those who have served as officers and elected trustees are presented in Table 3 and Table 4, respectively.

The year 1974 was an active year for The Academy and President Previts. Several activities were undertaken in that year that established the future direction of The Academy. Alfred R. Roberts developed The Academy's emblem (see Exhibit 1) that is used on materials such as the then newly established brochure describing the objectives and functions of The Academy.

The first issue of its newsletter, *The Accounting Historian*, was published, and shortly thereafter a Working Paper Series was introduced. These two publications became The Academy's first communication and publication outlets. During 1974, the President's Hourglass Award was established to recognize significant contributions to the literature of accounting history.

The Academy has had a limited number of standing committees during its history. As a result, its committee structure has varied as each president established the committees necessary to accomplish the activities of his administration. Although the activities of each administration have differed, they were designed to expand and enhance The Academy's dedication to serving those interested in accounting history.

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<sup>3</sup>Some members, including Andrew Barr, have suggested ending the fiscal year in August so that the new officers can take office after the annual meeting in August, thus avoiding loss of leadership momentum after the annual meeting.

Table 3  
Officers of The Academy of Accounting Historians  
1973-1988

Year	President	President-Elect	Vice President	Vice President	Secretary**	Treasurer**
1973*	Gary John Previts	—	—	—	Alfred R. Roberts	—
1974	Gary John Previts	—	—	—	Alfred R. Roberts	—
1975	Gary John Previts	—	Maurice S. Newman	Richard H. Homburger	Alfred R. Roberts	—
1976	Alfred R. Roberts	—	Hanns-Martin W. Schoenfeld	Charles W. Lamden	Richard W. Metcalf	—
1977	Alfred R. Roberts	—	Hanns-Martin W. Schoenfeld	Charles W. Lamden	Anthony T. Krzystofik	—
1978	Hanns-Martin W. Schoenfeld	—	Horace R. Givens	Felix Pomeranz	Alfred R. Roberts	Anthony T. Krzystofik
1979	Hanns-Martin W. Schoenfeld	—	Horace R. Givens	Felix Pomeranz	Alfred R. Roberts	Anthony T. Krzystofik
1980	Richard P. Brief	—	H. Thomas Johnson	Kenneth O. Elvik	Alfred R. Roberts	Richard G. Vangermeersch
1981	Richard P. Brief	—	H. Thomas Johnson	Kenneth O. Elvik	Alfred R. Roberts	Richard G. Vangermeersch
1982	H. Thomas Johnson	—	Kenneth O. Elvik	Norman X. Dressel	Alfred R. Roberts	Richard G. Vangermeersch
1983	H. Thomas Johnson	—	Kenneth O. Elvik	Norman X. Dressel	Alfred R. Roberts	Richard G. Vangermeersch
1984	Edward N. Coffman	—	Dale L. Flesher	Eugene H. Flegm	Alfred R. Roberts	Richard G. Vangermeersch
1985	Edward N. Coffman	Mervyn W. Wingfield	Dale L. Flesher	Eugene H. Flegm	Alfred R. Roberts	Kenneth O. Elvik
1986	Mervyn W. Wingfield	Richard G. Vangermeersch	Dale L. Flesher	Eugene H. Flegm	Alfred R. Roberts	Kenneth O. Elvik
1987	Richard G. Vangermeersch	Dale L. Flesher	Eugene H. Flegm	Barbara D. Merino	Alfred R. Roberts	Kenneth O. Elvik
1988	Dale L. Flesher	Eugene H. Flegm	Barbara D. Merino	Lee D. Parker	Alfred R. Roberts	Kenneth O. Elvik

\* August 15, 1973-December 1973

\*\* From August 15, 1973 - December 1977, the secretary's position included treasurer's functions.



**Table 4**

**Past and Present Elected Members of the Board of Trustees of  
The Academy of Accounting Historians  
1973-1988**

Name	Term
Tito Antoni	1985-87
Maureen H. Berry	1987-89
Richard P. Brief	1978-80, 1982-84, 1985-87, 1988-90
Thomas J. Burns	1977-79
Michael Chatfield	1981-83
Edward N. Coffman	1979-81, 1982-84, 1986-88
Doris M. Cook	1985-87
Norman X. Dressel	1984-86, 1987 <sup>d</sup>
Marc J. Epstein	1975-77 <sup>c</sup>
Dale L. Flesher	1983-85
Paul Frishkoff	1984-86
S. Paul Garner	1975-77 <sup>c</sup>
Horace R. Givens	1980-82
Dahli Gray	1988-90
Richard H. Homburger	1976-78
Hans V. Johnson	1980-82
H. Thomas Johnson	1984-86, 1987-89
Osamu Kojima	1981-83, 1984-86
Anthony T. Krzystofik	1980-82
Harvey Mann	1986-88
Barbara D. Merino	1981-83, 1984-86
Kenneth S. Most	1975 <sup>a</sup>
Maurice S. Newman	1976-78, 1979-81
Lee D. Parker	1985-87
Robert H. Parker	1983-85, 1986-88
Felix Pomeranz	1980-82
Gary John Previts	1973-August 19, 1985*, 1976-78, 1986-8
Alfred R. Roberts	1978-80
Hanns-Martin W. Schoenfeld	1980-82, 1983-85, 1986-88
Philip K. Seidman	1975 <sup>a</sup> , 1976-78, 1986-88
William G. Shenkir	1975 <sup>a</sup>
Ross M. Skinner	1982-84
Elliott L. Slocum	1987-89
George H. Sorter	1979-81
Mary S. Stone	August 19, 1985*-present
Williard E. Stone	1975-76 <sup>b</sup>
Rasoul H. Tondkar	1988-90
Richard G. Vangermeersch	1988-90
Murray C. Wells	1975-76 <sup>b</sup> , 1977-79
Mervyn W. Wingfield	1983-85, 1987-89
Arthur R. Wyatt	1979-81, 1982-84
Basil S. Yamey	1982-84
Stephen A. Zeff	1975-77 <sup>c</sup> , 1978-80
Vernon K. Zimmerman	1975-76 <sup>b</sup> , 1977-79, 1980-82, 1983-85

\*Corporate Agent for The Academy. The position has trustee status but is nonelective.

<sup>a</sup>Original trustee, 1 year term; <sup>b</sup>Original trustee, 2 year term; <sup>c</sup>Original trustee, 3 year term; <sup>d</sup>Deceased August 30, 1987, Elliott L. Slocum *appointed* as replacement.

**Exhibit 1****The Academy of Accounting Historians  
Emblem and Its Interpretation****Interpretation:**

The lamp is symbolic of knowledge, the opened book represents recorded history, the hourglass is a symbol of the sands of time, and the sun encompassing the all-seeing eye represents the holistic nature of history. The literal translation of the inscription from the Latin is "past events illuminate future events."

(Note: In the 1974 original emblem, the lower right quadrant contained an inkwell with a quill that represented the recording of history; the hourglass was substituted for this part of the emblem in the fall of 1975.)

In late 1974, President Previts formed the steering groups listed below (the group director is indicated in parentheses). These groups were formed to:

1. Organize the Second World Congress of Accounting Historians (Richard H. Homburger, Wichita State University).
2. Explore the feasibility of a regular refereed periodical prepared under the auspices of The Academy to promote and disseminate research in accounting history (Williard E. Stone).
3. Develop the appeal and usefulness of historical materials for practitioners and accounting firms (Maurice S. Newman, then at Haskins & Sells).

He also formed three *ad hoc* committees: the Research Committee, the Translation Committee; and the Taxonomy and Bibliography Committee.

The Research Committee was charged (1) to establish topics and relative priorities for sponsored and personal historical research over a three- to five-year period that would be most beneficial to the accounting discipline and (2) to identify and evaluate appropriate methodologies for research in accounting history. Members of the committee, which issued its first report in 1975, were:

Michael Chatfield (California State University at Hayward),  
Richard H. Homburger,  
Konrad W. Kubin, Chairperson (Virginia Polytechnic Institute and State University),  
Murray C. Wells, and  
Basil S. Yamey (London School of Economics and Political Science).

Members of the Research Committee agreed first to concentrate on preparing a list of research projects in accounting history that members of The Academy wished to see investigated. To identify such research projects, committee chairperson Kubin developed and mailed a questionnaire to all members of The Academy except those living in Australia and the United Kingdom. These two countries were represented on the committee by Professors Wells and Yamey who conducted a similar poll of members in their respective countries. The questionnaire requested the respondents to (1) identify projects, areas, or topics in accounting history that needed further research, (2) list the significance of, or reasons for, each proposed project, and

(3) denote the research methodology and the disciplines or skills required to carry out each of the suggested projects.

The Translation Committee's charge was to establish a listing of materials for which translations should be undertaken and to set the priorities for such translations; to identify the language capabilities of Academy members and their willingness to participate in translation projects; and to develop means of funding and/or sponsorship for the publication of translations. The committee issued its first report in 1975. Committee members were:

Hermann Kellenbenz (Friedrich-Alexander-  
Universitat, Nurnberg, Germany),  
Geoffrey A. Lee, Chairperson (University of Nottingham,  
England),  
Kenneth S. Most,  
Robert H. Parker (then at University of Dundee,  
Scotland),  
Turgut Var (Simon Fraser University, British Columbia,  
Canada), and  
Basil S. Yamey.

The Taxonomy and Bibliography Committee consisted of the following members:

Nabil Hassan, Chairperson (then at Kent State University),  
Peter H. Knutson (University of Pennsylvania),  
Rudolph Malandro (then at Kent State University),  
Blan McBride (then at University of Illinois),  
Peter L. McMickle (then at AIDE Project), and  
Robert H. Parker.

Although well intended, the efforts of the various committees were hampered by the fact that budget constraints precluded holding formal meetings except during the annual meeting time of The Academy. These constraints, as well as the fact that the membership of some committees was dispersed over several continents, resulted in relatively inactive committees during this period.

### *1976-1977*

During these challenging years, President Alfred R. Roberts (Georgia State University) continued the activities of the organization and its committees, and he expanded the committee structure to include the Archives Committee, Committee to Develop Accounting History Courses, and Membership Commit-

tee. Also during this time, the publications of The Academy were expanded to include the Monograph Series (1976) and the Accounting History Classics Series (1976), with the latter being produced through the University of Alabama Press and made available with financial support from the Arthur Andersen & Co. Foundation. President Roberts asked Richard H. Homburger to continue as the director of the steering group for the Second World Congress of Accounting Historians, which The Academy hosted in 1976.

In the latter part of 1976, the Committee on Goals and Objectives, appointed by President Roberts and chaired by S. Paul Garner, issued its report<sup>4</sup> that has provided guidance for The Academy to the present. Other members of the committee included Richard P. Brief, Marc J. Epstein (then at California State University, Los Angeles), Adolf J.H. Enthoven (University of Texas, Dallas), Richard H. Homburger, Hugh P. Hughes (Georgia State University), Hans V. Johnson (then at University of Texas, San Antonio), Konrad Kubin, Charles Lamden (then at Peat, Marwick, Mitchell & Co.), Geoffrey A. Lee, Maurice S. Newman, Gary John Previts, Robert H. Raymond (University of Nebraska), Hanns-Martin W. Schoenfeld (University of Illinois), P. K. Seidman, Williard E. Stone, Murray C. Wells, Stephen A. Zeff, and Vernon K. Zimmerman. The committee was terminated after it fulfilled its charge. President Roberts appointed Maurice S. Newman in early 1977 as Chairman of the Board of Trustees with the responsibility to involve the trustees in long-range matters. Newman served as chairman until 1981.

During Roberts' administration, The Academy instituted several projects to encourage research in accounting history. The first of three annual Charles Waldo Haskins Seminars was held and *The Accounting Historians Journal* was introduced. In 1977, The Academy offered a doctoral dissertation research stipend in the amount of \$750 to support competitively selected historical research currently being undertaken. In 1978, the amount of the award was increased to \$1,000. A committee consisting of members of the Board of Trustees and other members of The Academy including Richard H. Homburger, Maurice S. Newman (University of Alabama), Gary John Previts, and Maureen H. Berry (University of Illinois), evaluated applications. Because the papers submitted failed to satisfy the established criteria, The Academy never granted a stipend.

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<sup>4</sup>Printed originally in *The Accounting Historian* (Fall 1976), pp. 2, 7. Subsequently reprinted in *The Accounting Historians Journal* (Volume 3, Nos 1-4, 1976), pp. 50-55.

## 1978-1979

President Hanns-Martin W. Schoenfeld and his fellow officers provided the leadership for The Academy's activities during 1978 and 1979. A semiannual newsletter, *The Accounting Historians Notebook*, was initiated in 1978. President Schoenfeld's appointed committees (chairpersons indicated in parentheses) consisted of Translation (Roscoe E. Bryson, Jr., University of Alabama, Huntsville), Publicity (Peter L. McMickle, Memphis State University), Research (Diana T. Flamholtz, Loyola Marymount College), Taxonomy and Bibliography (Harvey Mann, then at Concordia University), Archives (Richard G. Vangermeersch), Model Accounting History Course (Thomas J. Burns, Ohio State University), Membership (Dale L. Flesher, University of Mississippi; and Gyan Chandra, Miami University).

Reports of several committees identified areas of interest. The Research Committee's report<sup>5</sup> on basic historical method concentrated on some basic concepts in historical methodology. The 1978-79 report<sup>6</sup> of the Archives Committee noted opportunities for future work by the committee and provided a selected list of business archives in the United States and Canada. Reports<sup>7</sup> of the Committee on Taxonomy and Bibliography recommended a plan to be used to classify publications.

Although informal, publicizing The Academy had been a continuing function of the members. President Schoenfeld in 1978 formally appointed a Publicity Committee to undertake activities to make those interested in accounting history more aware of The Academy, its involvements, and its publications. The Committee quickly decided that one of the major means to accomplish this was to have a display booth at the annual meetings of the AAA and occasionally at the regional meetings of the AAA. The booth has been effective in generating interest in accounting history and in identifying prospective members. Peter L. McMickle has been in charge of the booth since its inception. In addition to setting up and staffing the booth over the years, he has displayed selections from his rare book collection.

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<sup>5</sup>Printed in *The Accounting Historians Notebook* (Fall 1980), pp. 1, 8-9

<sup>6</sup>Listings of (1) opportunities for future research and (2) selected business archives in the United States and Canada are printed in *The Accounting Historians Notebook* (Fall 1980), p. 7, (Fall 1984), pp. 28-29.

<sup>7</sup>Printed in *The Accounting Historians Notebook* (Spring 1981), p. 9, (Fall 1981), pp. 6-8.

President Schoenfeld believed that The Academy needed to increase its participation in the programs of leading academic and professional organizations. He appointed program chairpersons to assist in planning and arranging technical sessions on accounting history at the national and regional meetings of the AAA. H. Thomas Johnson was appointed chair of the national meeting in Hawaii; other members of that committee were Horace R. Givens and Felix Pomeranz. Regional chairpersons were Kenneth O. Elvik (Midwest Region), Alfred R. Roberts (Southeast Region), Horace R. Givens (Mid-Atlantic Region), Richard P. Brief (Northeast Region), Thomas J. Burns (Ohio Region), Hans V. Johnson (Southwest Region), Diana T. Flamholtz (Western Region), and Turgut Var (then Canadian Region).

During the 1960s and early 1970s, the Department of Accounting and Financial Administration at Michigan State University sponsored a Distinguished Accountants Series on videotape. This project was supported by a grant from the Touche Ross Foundation. In February 1979, George C. Mead, custodian of the videotape series at Michigan State, offered The Academy the custodianship of the Series. The Academy promptly accepted the offer, and it received the videotapes in January 1980.

The videotapes were two-inch quadruplex (broadcast quality) — a tape size rarely used in the 1980s; thus, the videotapes were unsuitable for available cassette players. Dale L. Flesher, appointed in 1980 as the curator of the series, received a grant from the Touche Ross Foundation to convert the two-inch tape to three-quarter inch videotape. The series currently includes tapes featuring Herman Bevis, Carman G. Blough, John L. Carey, Raymond J. Chambers, Sidney Davidson, Charles T. Horngren, A. C. Littleton, Robert K. Mautz, Maurice Moonitz, William A. Paton, Leonard P. Spacek, Robert T. Sprouse, Robert M. Trueblood, and William J. Vatter. The tapes are housed in the School of Accountancy at the University of Mississippi and are available for loan to Academy members.

By 1980, The Academy had grown in membership and had developed extensive publication outlets. The functions of The Academy were well established, and it was possible to concentrate on strengthening specific areas of the organization.

### *1980-1981*

Richard P. Brief assumed the presidency in 1980 and continued to move The Academy toward its objectives. He devoted a great deal of effort to improving the financial health and

strength of the organization. By the end of his second term as president in 1981, Brief had restructured the financial reporting and funds system under which The Academy had initially operated and thereby provided for annual statements to give a more comprehensive view of fiscal matters. He initiated a system for submitting a budget for the operational areas of The Academy to the Board of Trustees for approval. Although those in functional positions within The Academy had used sound fiscal judgment, Brief was the first president to require that a budget for the ensuing fiscal year be presented to the trustees for consideration.

In response to the rapid growth in Academy publications, in 1980 Brief appointed H. Thomas Johnson (then at Western Washington University) to chair an *ad hoc* Publication Review Committee to examine all aspects of The Academy's publication efforts. Except for the formation of this new committee, the committee structure continued basically as under former President Schoenfeld.

#### 1982-1983

When H. Thomas Johnson became president in 1982, he proposed studying ways and means to integrate accounting history into existing accounting courses at both the undergraduate and graduate levels. He believed that one of the best ways to expose students to accounting history was to show its relevance to contemporary issues discussed in existing accounting courses. He thought it was unlikely that business schools would add a separate accounting history course to an already crowded technical accounting curriculum. To assist in this endeavor, President Johnson asked Kenneth O. Elvik (Iowa State University) to coordinate the History in Accounting Education project. The objective of this project was to help accounting educators discover ways to integrate accounting history into accounting courses.

During Johnson's term as president, the aspiration of many Academy members was realized when The Academy's Board of Trustees approved at its 1982 annual meeting the establishment of The Accounting History Research Center, a joint undertaking by The Academy and Georgia State University.

#### 1984-1985

To continue the theme of accounting history integration into existing collegiate accounting courses, Edward N. Coffman



(Virginia Commonwealth University), as president of The Academy during the period 1984-85, established in 1984 The Accounting History Education Committee (AHEC). The committee was chaired by Horace R. Givens (University of Maine). Other members were Abdel M. Agami (Old Dominion University), Edward A. Becker (then at University of North Carolina, Wilmington), Robert Bloom (then at Concordia University), Gadis J. (Buck) Dillon (then at University of Kentucky), Vassilios P. Filios (Athens, Greece), Hans V. Johnson (then at University of Tulsa), and Robert H. Raymond.

The charge of the committee was to determine (1) the current status of course offerings in accounting history in colleges and universities in the United States and foreign countries, and (2) ways that historical accounting materials could be integrated into collegiate accounting courses at the undergraduate and graduate levels.

The committee surveyed selected book publishers to determine their interest in including historical materials in their accounting texts. The survey resulted in the publication of a booklet, *Biographies of Notable Accountants* (1987), by Random House, Inc. The booklet was edited by Horace R. Givens and consisted of fifteen biographical profiles prepared mostly by Academy members. Random House provided complimentary copies of the booklet for classroom use to instructors upon request.

President Coffman devoted a great deal of effort to the formalization of the organizational structure. (The current organizational chart is presented in the Appendix.) This was accomplished primarily by modifying the bylaws of The Academy to provide for (1) the election of a president-elect, (2) an annual financial plan to be presented to the membership by the treasurer, (3) procedures for selecting a corporate agent, and (4) the composition of the nominations committee. The organizational chart was redesigned in 1985 to reflect changes in The Academy, including the establishment of the following committees: Nominations Committee, Hourglass Award Committee, Accounting History Research Methodology Committee, and Membership Committee.

The Nominations Committee was chaired by Alfred R. Roberts. Other members of the committee were Richard P. Brief, H. Thomas Johnson, Gary John Previts, and Hanns-Martin W. Schoenfeld.

The Hourglass Committee was established to advise the president of The Academy on matters relating to the Hourglass

Award, including recommending potential recipient(s) of the award. Members of the committee were:

H. Thomas Johnson (then at University of Washington),  
Kenneth S. Most (Florida International University),  
Gary John Previts, Chairperson (Case Western Reserve University),  
Gail Wright (University of Richmond),  
Murray C. Wells, and  
Esteban Hernandez Esteve (Madrid, Spain).

The Accounting History Research Methodology Committee was charged to develop a bibliography of historical research methodology sources that could serve as a guide for those desiring to do research in accounting history. Members of the committee were:

Vahé Baladouni (University of New Orleans),  
Araya Debessay (University of Delaware),  
O. Finley Graves (University of Mississippi),  
Yoshiaki Jinnai (Tokyo Keizai University),  
Michael J. Mumford (University of Lancaster), and  
Lee D. Parker, Chairperson (then at Griffith University).

The Membership Committee's charge was to increase the quantity of the membership of The Academy. Members of the committee were:

James L. Boockholdt (University of Houston),  
Robert P. Crum (Pennsylvania State University),  
Dahli Gray (then at Oregon State University),  
Robert M. Kozub, Chairperson (University of Wisconsin - Milwaukee), and  
Rasoul H. (Ross) Tondkar (Virginia Commonwealth University).

The first audited financial statements of The Academy were presented at the annual meeting in August of 1984. This fulfilled the wishes of many members, particularly Kenneth S. Most, who had lobbied for an annual audit. Ernst and Whinney has conducted the audit of The Academy since the first audit for the calendar years 1980-81.

## *1986*

The changes in the organizational structure instituted by President Coffman were further implemented during the presi-

dency of Mervyn W. Wingfield (James Madison University) in 1986. President Wingfield reappointed the committee members and chairpersons to provide continuity. As the result of restructuring, Wingfield was the first president to serve one year as president-elect and one year as president.

At the 1986 annual meeting in New York City, the trustees approved the creation of the office of Chairman of the Board of Trustees. Edward N. Coffman was elected to this position for a three-year term beginning January 1, 1987. This position was intended to involve the trustees more actively in long-term strategic planning and to provide a continuity of leadership with regard to operational functions. More active involvement of the trustees in the operations of The Academy would enable the president to concentrate on a specific agenda during the one-year term of office. Not until 1988 were the bylaws amended to include the provision for a chairman of the board.

To encourage accounting academicians with recently earned doctorate degrees to conduct research in accounting history, The Academy established a Manuscript Award to be given annually starting in 1988. The recipient would receive a \$500 stipend and a certificate to recognize his/her achievement in historical research. The Manuscript Award Committee — consisting of Richard P. Brief, Dale L. Flesher, Barbara D. Merino, chairperson (University of North Texas), Gary John Previts, and Richard G. Vangermeersch — selected Jan R. Heier, Auburn University at Montgomery, as the first recipient of the Manuscript Award. His manuscript was entitled "Thomas Affleck and His Cotton Plantation Record and Account Book: A Study in the Reasons and Origins of Accounting Principles."

The School of Administration at Griffith University provided a research grant in support of the work of The Accounting History Research Methodology Committee. The purpose of this grant was to facilitate the computer data entry for the committee's development of a comprehensive bibliography of historical research methodology. Lee D. Parker chaired this committee and reported that more than 2,500 publications had been identified, that committee members had provided annotated bibliographies in various fields, and that a taxonomy of thirteen major classifications had been developed.

By 1986 all of the titles in the Accounting History Classics Series were out of stock, and the University of Alabama Press did not indicate any interest in reprinting them. The editor of the Classics Series subsequently arranged with the accounting series editor of Garland Publishing, Inc. to have The Academy's

Classics Series appear in 1988 within a new Garland issue of volumes.

### 1987

Richard G. Vangermeersch served as president of The Academy during 1987. A highlight of The Academy during President Vangermeersch's term was its participation in the centennial celebration of the American Institute of Certified Public Accountants (AICPA) in 1987. The Academy's early involvement in the centennial process included the publication in the April 1981 issue of the *Journal of Accountancy* of a letter from Vangermeersch suggesting ways that the AICPA might celebrate this event. He suggested issuing a commemorative stamp, holding a world conference of accounting in New York, and exhibiting selected rare books and manuscripts from the Montgomery Collection at Columbia University. Also in 1981 at the AAA annual meeting in Chicago, Gary John Previts called an *ad hoc* meeting of Academy members interested in the centennial of the AICPA. Another meeting was held during the 1982 AAA annual meeting in San Diego.

In 1984, the AICPA appointed a Centennial Members in Education Committee, which was chaired by James Don Edwards, an Academy member. Other Academy members on the committee were Sidney Davidson, Previts, and Doyle Z. Williams. In late 1985, Edwards asked Edward N. Coffman to chair a committee to invite Academy members to participate in the AICPA centennial by submitting essays on historical accounting events for possible publication in a centennial issue of the *Journal of Accountancy*. The 600-word essays were to be written on single historical accounting events in the United States within the last 100 years that have had an impact on the accounting profession. Other committee members were Previts and Vangermeersch, who assisted Coffman in sending a memorandum to notify Academy members of the request and in evaluating the essays submitted. Although space available in the May 1987 AICPA Centennial Issue of the *Journal of Accountancy* was limited, a number of the essays were published.

Several of the suggestions that Vangermeersch made in his letter to the AICPA did materialize. The Academy's major role in the centennial was the exhibition of rare books and manuscripts from the Montgomery Collection at Columbia University. Thirty-five items were displayed from September 1 through November 25, 1987, at Columbia University. A brochure for the

exhibit was prepared by Vangermeersch and funded by The Academy's former president, Mervyn W. Wingfield. Peter L. McMickle of Memphis State University and Vangermeersch prepared a monograph entitled *The Origins of a Great Profession* (1987) to accompany the exhibit. The publication of the monograph was financed by funds provided by a gift from Avron and Robert Fogelman of the Fogelman College of Business and Economics at Memphis State University. A copy of the brochure and a personal letter from President Vangermeersch inviting participants to the Columbia exhibit were included in AICPA Centennial registration package. The brochure and the monograph were widely distributed; each member of The Academy received one.

Other highlights of President Vangermeersch's term included the establishment of the Tax History Research Center at the University of Mississippi and the enrollment of The Academy's first member from the People's Republic of China, Professor Guo Daoyang of Zhongnan University in Wuhan. President Vangermeersch lectured at that university at the request of Professor Guo, who was in the process of founding an Institute of Chinese Accounting History. The Academy increased its attention to "celebration accounting." Some possibilities were the celebration of the 500th anniversary in 1994 of the publication of Luca Pacioli's *Summa Arithmetica*, the 75th anniversary of the National Association of Accountants in 1994, and the centennial of the CPA certificate in 1996.

In addition to these accomplishments, President Vangermeersch's leadership maintained the positive momentum of The Academy with the help of various committees. Vangermeersch chaired the Membership Committee that included Robert G. Morgan (East Tennessee State University), George J. Murphy (University of Saskatchewan), Dahli Gray (then at University of Notre Dame), Rita P. Hull (Virginia Commonwealth University), Glenn A. Vent (University of Nevada, Las Vegas), Giuseppe Galassi (University of Parma), Yoshiaki Jinnai, and Richard K. Fleischman (John Carroll University). The Accounting History Education Committee was chaired by Abdel M. Agami and was composed of members Vahé Baladouni, M. Frank Barton (Memphis State University), Michael Chatfield, Hanns-Martin W. Schoenfeld, and Kathleen E. Sinning (Western Michigan University). During this period, the composition of the Accounting History Research Methodology Committee was the same as in the previous year.

1988

Dale L. Flesher, the president for 1988, also continued to hold the position of editor of *The Accounting Historians Notebook*. He believed that holding the presidency and editorship simultaneously would enhance communications within The Academy.

One of Flesher's first activities as president was to write a proposal to the General Motors Foundation requesting funds to support the Tax History Research Center; subsequently, the Foundation provided funds for bookshelves and other furnishings for the Center.

President Flesher named a fifteen person Membership Committee, chaired by Rita P. Hull, which was quite active. Other committee members were Edward A. Becker (Nova University), Sandra D. Byrd (Southwest Missouri State University), John W. Coker (Tennessee State University), Walker E. Fesmire (University of Michigan - Flint), Richard K. Fleischman, Giuseppe Galassi, John Gardner (University of Wisconsin - La Crosse), Dahli Gray (American University), Richard H. Macve (University College of Wales), Robert G. Morgan, George J. Murphy, G. A. Swanson (Tennessee Tech University), Glenn A. Vent and Edward W. Younkens (Wheeling College). The efforts of these members were effective as membership reached an all-time high of 760.

To ensure continuity, President Flesher reappointed the chairperson and members of the Accounting History Education Committee; the committee was subsequently expanded to include Robert M. Kozub. Flesher also reappointed Lee D. Parker (Flinders University of South Australia) as chairperson of the Accounting History Research Methodology Committee; committee members were also reappointed. President Flesher later expanded the committee to include Roxanne T. Johnson (University of Baltimore). During the year, the committee completed a bibliography of historical research methodology.

Flesher continued the initiatives begun by President Vangermeersch with respect to relations with China and "celebration accounting." Flesher had three of his articles and a book on auditing history translated into Chinese by Wen Shuo of the People's Republic Audit Division. In addition, Flesher authored an article commemorating the 50th anniversary of *The Woman CPA* magazine.

The Tax History Research Center became operational during President Flesher's term of office. Facilities and research

materials were enhanced. Flesher concluded his year as president with a conference on December 2 and 3 at the University of Mississippi to celebrate the 75th anniversary of the 16th Amendment to the U.S. Constitution and the formal opening of the Tax History Research Center. Pictures of the presidents of The Academy are presented on the following page.

## MEMBERSHIP

### *General*

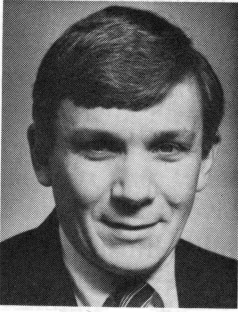
The growth in membership of The Academy is illustrated in Exhibit 2. In its first three years The Academy experienced a surge in membership followed by four years of rather erratic growth. The years 1980 to 1984 had an average annual growth rate of about 4 percent followed again by erratic growth in 1985 and then average growth rate of about 4 percent during the period 1986-88.

Exhibit 2 also indicates that, although individual membership growth rates have been somewhat erratic, institutional membership has grown constantly and has assumed a larger percentage of the total. For instance, in 1979, total membership consisted of 80 percent individuals and 20 percent institutions but in 1988 63 percent was individuals and 37 percent institutions. Because The Academy's fiscal year is the calendar year, membership renewals for the following year start about October 1.

### *Honorary Life Membership*

The Academy bylaws permit the designation of life member to "scholars of distinction in accounting history." In March 1981, Richard P. Brief (then president of The Academy) asked Vernon K. Zimmerman and Alfred R. Roberts to serve as a committee to recommend nominees for life membership. They recommended S. Paul Garner, Osamu Kojima, Kojiro Nishikawa, and Ernest Stevelinck. At the August 1981 annual meeting, the Board of Trustees unanimously approved the conferral of life membership in The Academy upon these four scholars of distinction. At the 1983 annual meeting, the Board of Trustees approved life membership for Basil S. Yamey, who had been nominated by H. Thomas Johnson and Alfred R. Roberts, the committee that Johnson established. Pictures of honorary life members are presented in the following pages.

**Presidents of The Academy  
of Accounting Historians  
1973-1988**



August 1973-1975  
Gary John Previts



1976-1977  
Alfred R. Roberts



1978-1979  
Hanns-Martin W.  
Schoenfeld



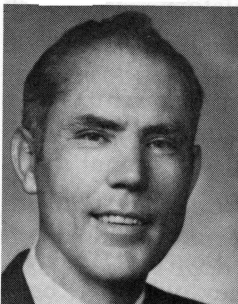
1980-1981  
Richard P. Brief



1982-1983  
H. Thomas Johnson



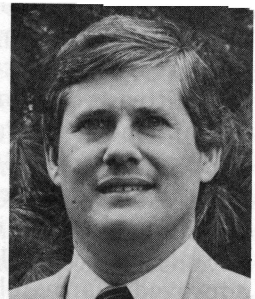
1984-1985  
Edward N. Coffman



1986  
Mervyn W. Wingfield



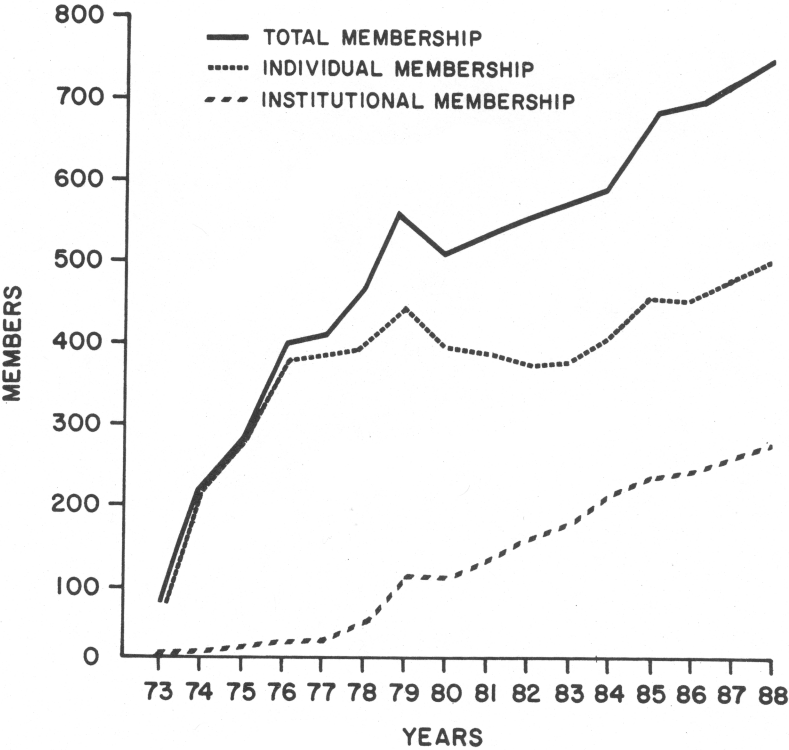
1987  
Richard G.  
Vangermeersch



1988  
Dale L. Flesher



**Exhibit 2**  
**The Academy of Accounting Historians**  
**Membership Trends**  
**1973-1988**



NOTES:

1. 1976 figures constructed from incomplete information at June 30, 1976.
2. 1977-1979 figures constructed from incomplete records that reflect membership and separate *Accounting Historians Journal* subscriptions that were purchased for a 3-year period. It was not until 1980 that membership count was under control.
3. Doctoral student members included in totals were as follows: 1982 (8), 1983 (9), 1984 (9), 1985 (24), 1986 (32), 1987 (35), 1988 (36).

**Honorary Life Members of  
The Academy of Accounting Historians**



**S. Paul Garner**



**Osamu Kojima**



**Kojiro Nishikawa**



**Ernest Stevelinck**



**Basil S. Yamey**

### *General Membership Dues*

At the formative meeting of The Academy in Quebec, Canada in August 1973, membership dues were established at \$5 per year. Richard H. Homburger and Gary John Previts were the first two persons to pay their dues (checks dated October 8 and 11, 1973, respectively). Their checks became part of the first financial deposit of The Academy. Those who belonged to The Academy on December 31, 1974, were considered chartered members. At that date, total membership was 218, which included associates from eleven countries plus the United States.

The 1975 membership dues increased to \$10. This 100 percent increase did not affect The Academy's growth, for membership increased to nearly 290 by the end of the calendar year with members from nearly all U.S. states and nineteen other countries. By the end of 1976, there were almost 400 members. Membership was 458 by 1978, and by 1979 had grown to 549 of which 392 were from the United States.

When *The Accounting Historians Journal* was first issued in 1977, its annual subscription fees of \$5 for members and \$7.50 for nonmembers were not part of the \$10 annual membership dues. By 1979 subscriptions totaled 582, which included thirty-three subscriptions for nonmembers.

In 1980, membership dues were increased from \$10 to \$15 and included a subscription to *The Accounting Historians Journal*. Membership totaled 502 in 1980 with 135 from other countries. Apparently in response to the increase in dues and the discontinuance of the separation of subscriptions and dues, there was a sharp but temporary drop in membership.

To encourage young academicians to join The Academy, approval was given at the 1981 annual meeting for doctoral students to join The Academy, with all membership rights, for \$7.50 per year for a period of three consecutive years while actively pursuing their doctoral studies.

Because of higher printing and postage costs, 1981 membership dues were increased to \$20; however, the increase did not affect the membership growth. Dues were also increased and restructured for 1987: for individual members \$25 and \$35 for institutional members. Doctoral students continued to pay \$7.50. This change, too, seemed to have little impact on the steady membership growth.

## FINANCING

As with many newly formed organizations, financial considerations presented some interesting challenges for The Academy, particularly during the infant years. Funds were not available to undertake all of the activities desired but The Academy has been most fortunate to maintain a favorable financial posture that has allowed it to continue and expand its various activities. This has been made possible, in large part, by the financial support received from the Arthur Andersen & Co. Foundation, Deloitte Haskins & Sells Foundation, General Motors Foundation, and Touche Ross Foundation.

The Academy's Research and Publication Endowment Fund was initiated in 1981 as a result of a contribution from Professor Osamu Kojima to commemorate his retirement in March of that year from Kwansei Gakuin University, Nishinomiya, Japan. The income from the Endowment Fund goes to support accounting history research, publications, and the recognition of research accomplishments. In addition to their loyal and dedicated support of The Academy, S. Paul Garner, Osamu Kojima,\* Richard G. Vangermeersch, and the late Normal X. Dressel have made sizeable contributions to this Endowment Fund.

The financial recordkeeping and reporting functions of The Academy have evolved to keep pace with its increasing organizational complexity. Each treasurer has contributed to the improvement of these vital functions.

From the formation of The Academy to the end of 1977, three people served in the dual capacity of secretary-treasurer: Alfred R. Roberts (1973-75), Richard W. Metcalf (then at University of Nebraska) (1976), and Anthony T. Krzystofik (University of Massachusetts) (1977). Beginning in 1978, separate offices of secretary and treasurer were established. At that time, Roberts became secretary and Krzystofik became treasurer. Krzystofik was the treasurer until the end of 1979. For the next five years (1980-84), Richard G. Vangermeersch served as treasurer. Kenneth O. Elvik assumed the responsibilities of treasurer at the beginning of 1985.

\*Professor Osamu Kojima died on February 21, 1989.

## ACADEMY ACTIVITIES

### *The Accounting Historian*

In January 1974, The Academy began publishing a quarterly newsletter, *The Accounting Historian*. It not only presented information about the activities of The Academy but also contained short articles, profiles of accountants, book reviews, and other items of interest to members. A section featuring a synopsis of recently completed doctoral dissertations was added in the latter part of 1975. Hans V. Johnson was appointed editor of this section and of book reviews. The four issues of *The Accounting Historian* published in 1974 were dated January, April, July, and October; however, beginning in 1975, the quarterly issues were designated Winter, Spring, Summer, and Fall.

Gary John Previts edited the newsletter during its three-year life that ended after the Fall 1976 issue when it was succeeded by *The Accounting Historians Journal*. Because *The Accounting Historian* is the predecessor of the *Journal*, the first issue of the *Journal* in the spring of 1977 was numbered Volume 4, Number 1, in order to ensure continuity of reference to the research published by The Academy.

### *The Working Paper Series*

In 1974, under the editorship of Gary John Previts, the Working Paper Series was established to provide Academy members a means to expose historical research to a wider audience, exchange ideas, and provide feedback from other qualified persons interested in research. Manuscripts submitted by nonmembers of The Academy are sponsored by an Academy member and, as resources permit, are entered in the Working Papers Series.

Individual working papers are published on an irregular basis on a variety of subjects. As of the end of 1988, the Series comprised seventy-six papers. The number of papers published each year during the 1974-1988 period is presented in Table 5.

The working papers are circulated to a broad readership including officers of leading professional accounting associations, members of accounting standard-setting bodies, executives of public accounting firms, editors of academic and professional accounting journals, and historian and nonhistorian scholars. Members of The Academy can receive a complimentary copy of the working papers as they are issued simply by requesting a copy.

**Table 5**  
**Number of Working Papers Published Each Year**  
**1974-1988**

Year	Number of Papers	Year	Number of Papers
1974	12	1982	1
1975	7	1983	4
1976	9	1984	0
1977	5	1985	5
1978	1	1986	5
1979	7	1987	2
1980	8	1988	4
1981	6		

In 1979, the first forty working papers were bound into two volumes of twenty papers each; Edward N. Coffman served as editor of these two volumes. A third volume consisting of working papers number 41-60 was published in 1984; it was co-edited by Ashton C. Bishop and Don-Rice Richards of James Madison University. The three bound volumes of the working papers have been received well as indicated by the sale of approximately 800 copies of each volume.

Six persons have served as editor of the series: Gary John Previts (January 1974-September 1975), Alfred R. Roberts (October 1975-November 1976), Edward N. Coffman (December 1976-December 1979), Ashton C. Bishop (January 1980-August 1982), Don-Rice Richards (September 1982-August 1985), and Rasoul H. (Ross) Tondkar (September 1985-present). Ashton C. Bishop served as consulting editor during Richards' editorship, and Edward N. Coffman was appointed to serve as consulting editor at the beginning of 1988.

As a result of discussions at the 1982 annual meeting of The Academy in San Diego, Editor Don-Rice Richards established a review board for the Working Paper Series during the latter part of 1982. A referee process replaced the less formal review policy that previously existed. Current and former members of the Review Board are presented in Table 6.

**Table 6**  
**Review Board — Working Paper Series**  
**1982-1988**

<u>Members</u>		<u>Term</u>
Edward A. Becker	(then at Bucknell University)	1982-present
Doris M. Cook	(University of Arkansas)	1982-present
Hans J. Dykxhoorn	(Western Michigan University)	1982-present
O. Finley Graves	(University of Mississippi)	1987-present
Dahli Gray	(then at Oregon State University)	1985-present
Harvey Mann	(then at Concordia University)	1982-present
Patti Mills	(Indiana State University)	1987-present
Owen B. Moseley	(then at Murray State University)	1982-present
Charles E. Wuller	(St. Louis University)	1982-Oct. 1985

### *President's Hourglass Award*

In 1974, Gary John Previts established the President's Hourglass Award to honor a person (or persons) in recognition of significant contributions to the literature of accounting history. The hourglass was chosen because he believed that it represents human experience: the top, when filled with sand, represents the future, the narrow neck through which it flows represents the present, and the bottom collects the sand, which represents the past. When all the sand flows to the bottom, the glass is merely turned upside down and thereby THE PAST BECOMES THE FUTURE.

The first presentations of the Hourglass Award were made at The Academy's second annual business meeting in New Orleans in 1974. Following Michael Chatfield's recognition as the 1974 recipient of this award, Stephen A. Zeff was recognized as the 1973 recipient. The retroactive recognition was done to have the date of the first Hourglass Award coincide with the founding year of The Academy. Although it is a discretionary award in that the president may decide not to present it in a given year, it has been given annually since the initial presentations. In 1984, the Hourglass Award Committee was established to advise the president on matters relating to it, including the recommendation of a recipient(s).

The President's Hourglass Award recipients and their recognized works are presented in Table 7. Past Hourglass Awards have recognized authors of major books and monographs. Consistent contributors of articles and other works also have been recognized. Prior to 1981, all the Hourglass Award recipients



**Richard G. Vangermeersch (right) presents the 1986 Hourglass Award to Leonard P. Spacek.**

were authors or editors of books; however, in the years 1981-1983, the Hourglass Award recipients were authors of accounting history articles. The selection of Esteban Hernandez Esteve as the 1984 recipient for his book-length work, *Contribucion Al Estudio De La Historiografia Contable En Espana*, marked the first time that the award had been given for a research publication not in the English language. The works recognized in 1987 were primarily written in French. The concept of recognizing significant contributions to the literature of accounting history became more encompassing in 1986 when the award was presented for a transcription of an oral history. The 1988 selection for the award was a monograph prepared to accompany the exhibition of rare accounting books and manuscripts in honor of the centennial of the AICPA in 1987.

### *The Monograph Series*

The Monograph Series was started in 1976 and was initially edited by Gary John Previts, who participated in writing each of the first three monographs. The first monograph is a chronology of events significant to the development of accountancy in the United States. The monograph, which is based largely on John L. Carey's two-volume work on *The Rise of the Accounting*



**Table 7**  
**President's "Hourglass Award"**  
**Recipients and Their Recognized Works**  
**1973-1988**

<u>Year</u>	<u>Recipient</u>	<u>Recognized Work(s)</u>
1973	Stephen A. Zeff	<i>Forging Accounting Principles in Five Countries: A History and an Analysis of Trends</i> , Champaign, Ill.: Stipes Publishing Company, 1972.
1974	Michael Chatfield	<i>A History of Accounting Thought</i> , Hinsdale, Ill.: Dryden Press, 1974.
1975	Hanns-Martin W. Schoenfeld	<i>Cost Terminology and Cost Theory: A Study of Its Development and Present State in Central Europe</i> , Urbana-Champaign, Ill.: Center for International Education and Research in Accounting, University of Illinois, 1974.
1976	Osamu Kojima Basil S. Yamey	The reproduction and analysis of the English version of Ympyn's "A Notable and very Excellente Woorke" (1547), Kyoto, Japan: Daigakudo Books, 1975.
1977	A. van Seventer	Translation of O. ten Have's <i>The History of Accountancy</i> , Palo Alto, California: Bay Books, 1976.
1978	David A. R. Forrester	<i>Schmalenbach and After: A Study of the Evolution of German Business Economics</i> , Glasgow, United Kingdom: Strathclyde Convergencies, 1977.
1979	Murray C. Wells	<i>Accounting for Common Costs</i> , Urbana-Champaign, Ill.: Center for International Education and Research in Accounting, University of Illinois, 1978.
1980	Gary John Previts Barbara Dubis Merino	<i>A History of Accounting in America: An Historical Interpretation of the Cultural Significance of Accounting</i> , New York: John Wiley & Sons, Inc., 1979.
1981	H. Thomas Johnson	For a series of articles on "The Development of Management Accounting."
1982	Williard E. Stone	For a series of articles on "American Accounting History."

*Continued on next page*

**Table 7 — (continued)**  
**President's "Hourglass Award"**  
**Recipients and Their Recognized Works**  
**1973-1988**

<b>Year</b>	<b>Recipient</b>	<b>Recognized Work(s)</b>
1983	Richard P. Brief	For a series of accounting history articles and for editing accounting history reprint series.
1984	Esteban Hernandez Esteve	<i>Contribucion Al Estudio De La Historiografia Contable En Espana</i> (A Contribution to the Study of Accounting Historiography in Spain), Madrid, Spain: Servicio de Estudios, Banco de Espana, 1981.
1985	Edgar Jones	<i>Accountancy and the British Economy 1840-1980: The Evolution of Ernst &amp; Whinney</i> , London: B. T. Batsford Ltd., 1981.
1986	Leonard P. Spacek	<i>The Growth of Arthur Andersen &amp; Co., 1928-1973</i> , (an oral history), Arthur Andersen & Co., 1985.
1987	Ernest Stevelinck	For a series of articles and several books on European accounting history.
1988	Peter L. McMickle Richard G. Vangermeersch	<i>The Origins of a Great Profession</i> , Memphis Tennessee: Center of Excellence for Applied Research in Computer Applications in Accounting, Fogelman College of Business and Economics, Memphis State University, 1987.

*Profession* [AICPA, 1969-1970], was issued as a commemorative volume to those attending the Second World Congress of Accounting Historians in Atlanta, Georgia, in 1976. It was reprinted in 1978.

The second monograph is a biographical essay on John Raymond Wildman prepared in recognition of his 100th birth anniversary. He was a partner in the firm of Haskins & Sells from 1918 to 1938 and in 1916 became the first president of the American Accounting Association (then called the American Association of University Instructors in Accounting). This second monograph was made possible by a grant from the Haskins

& Sells (now Deloitte Haskins & Sells) Foundation and was distributed on a complimentary basis at the AAA's 1978 annual meeting in Denver.

The third monograph is a collection of the writings of Eric Louis Kohler that was funded by his estate. The authors of this monograph believed that a collection of Kohler's writings should be in all American Assembly of Collegiate Schools of Business libraries and available to scholars at a low cost.

In December 1980, James F. Gaertner (then at the University of Notre Dame) assumed the editorship of the Series. He supervised monographs numbers four and five. The fourth monograph is a collection of papers presented at The Academy's Charles Waldo Haskins Accounting History Seminars. The fifth one deals with the development of the accountancy profession in Britain and was published with funds provided by the Arthur Andersen & Co. Foundation. James L. Boockholdt (University of Houston) became the third editor of the Series at the beginning of 1987. The titles, authors and editors of the monographs are presented in Table 8.

**Table 8**  
**Monograph Titles, Authors and Editors**  
**1976-1986**

<b>Mono-graph Number</b>	<b>Title</b>	<b>Publication Date</b>	<b>Author(s)</b>	<b>Monograph Editor</b>
1	<i>A Reference Chronology of Events Significant to the Development of Accountancy in the United States</i>	1976	C. L. Knight G. J. Previts T. A. Ratcliffe	Gary John Previts
2	<i>John Raymond Wildman</i>	1978	Gary John Previts Richard F. Taylor	Gary John Previts
3	<i>Eric Louis Kohler: A Collection of His Writings (1919-1975)</i>	1980	William W. Cooper Yuji Ijiri Gary John Previts	Gary John Previts
4	<i>Selected Papers from the Charles Waldo Haskins Accounting History Seminars</i>	1983	Various	James F. Gaertner
5	<i>The Development of the Accountancy Profession in Britain to the Early Twentieth Century</i>	1986	R. H. Parker	James F. Gaertner

*The Accounting History Classics Series*

During 1976, at a time when few companies were reprinting classic accounting books, The Academy, in cooperation with the University of Alabama Press, initiated the Accounting History Classics Series. The selection of the University of Alabama Press as the publisher of the Series seemed to be appropriate because The Academy's president, Gary John Previts, was then at the University of Alabama and was serving as a member of the University Press Faculty Committee.

As the name implies, the Classics Series was designed to reprint on an irregular basis notable contributions to accounting history that were no longer in print. Under the editorship of Previts, the first title reprinted (1976) in the Classics Series was the *Evolution of Cost Accounting to 1925* (1954) by S. Paul Garner and was made possible by a subvention from the Arthur Andersen & Co. Foundation. The idea was to use the Arthur Andersen money to "prime the pump" and take the revenues shared from sales, after allowing for the costs of the University of Alabama Press, to restore the subvention and add to the Series. The two titles listed below were added to the Classics Series in 1978 and 1981, respectively, and are a direct result of the Arthur Andersen & Co. Foundation subventions:

*History of Public Accounting in the United States*  
(1960) by James Don Edwards

*Accounting Evolution to 1900* (1933) by A. C. Littleton

The expansion of the Series is always evaluated in light of current demand and the availability of published works from other reprint services.

Previts' tenure as editor continued until January 1, 1984, at which time Dale A. Buckmaster (University of Delaware) was appointed editor. Buckmaster served as editor until Wayne M. Higley (then at Northern Illinois University) assumed the editorship on September 1, 1985.

Higley reported that the titles in the Classics Series were out of print. He recommended exploring other outlets for the Series because of the difficulty in negotiating a satisfactory agreement with the University of Alabama Press. With the help of the former Series editor, Previts, Higley contacted several other outlets. Because Higley was accepting a new academic assignment at Buena Vista College in the fall of 1986, Previts reassumed the editorship of the Series. He negotiated with Richard P. Brief, accounting series editor of Garland Publishing, Inc., to have Garland publish the Classics Series; arrangements

were completed in 1987. The Classics Series was expanded to include the *Contributions of Four Accounting Pioneers* (1961) by James Don Edwards and Roland F. Salmonson and appeared in 1988 within a new Garland issue of volumes.

### *Accounting History Congresses*

During the period October 8-12, 1970, about twenty scholars representing national accounting groups met in Brussels for the First International Symposium of Accounting Historians.<sup>8</sup> During this meeting, the Comité International des Historiens de la Comptabilité (International Committee of Accounting Historians) was established. The mission of this committee was to provide a link to representatives of the various accounting history groups around the world and to:

- Inform members of relevant items in professional and scientific journals.
- Undertake efforts to have the study of accounting history and thought included in academic programs, up to and including the development of a theoretical plan and contemporary techniques.
- Publish a newsletter.
- Maintain contact with national and international scientific groups.
- Organize a future international congress.

Ernest Stevelinck was the secretary general of the committee; it established temporary headquarters at the College National des Experts Comptables de Belgique (CNECB), rue du Congrès, 49, Brussels.

Desiring to participate in future international conferences, The Academy contacted the secretary general of the International Committee proposing that the second symposium be held in North America. With his approval and support, arrangements for the Second World Congress of Accounting Historians were made. Vice-president Richard H. Homburger organized the program for The Academy and Hugh P. and Marilynn Hughes served as its official hosts. The Congress was held in Atlanta, Georgia at the Hyatt Regency Atlanta Hotel during August 21-22, 1976, the year of the bicentennial activities celebrating the United States' independence. More than 100 participants attended the meeting, which featured technical sessions with

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<sup>8</sup>The names assigned each of the five congresses have varied somewhat to reflect the individual preferences of the host country.

panelists from around the world. Ernest Stevelinck of Belgium and Gary John Previts of The Academy presented banquet speeches that noted the relevance of accounting history and the need for graduate study in the development of accounting thought. Attendees were able to view some rare accounting books, including a copy of Pacioli's *Summa*, from the collection of Peter L. McMickle.

The Third International Congress of Accounting Historians was held at the London Graduate School of Business Studies during August 16-18, 1980. London seemed particularly appropriate as the site for the Congress because 1980 was the centenary year of The Institute of Chartered Accountants in England and Wales. The Accounting History Society (England) organized the Third Congress, and Robert H. Parker (University of Exeter) and Geoffrey A. Lee served as primary coordinators. More than 100 accounting historians representing at least seventeen countries attended.

During August 23-27, 1984, the Fourth International Congress of the History of Accountancy was held in Pisa, Italy. Again, more than 100 accounting historians from eighteen countries met at the University of Pisa where Luca Pacioli once taught. Tito Antoni (University of Pisa) served as coordinator. One of the highlights of this Congress was a tour of Borgo San Sepulcro, where Luca Pacioli was born and died.

The Fifth World Congress of Accounting Historians was held in Sydney, Australia, during August 21-24, 1988. The gathering of accounting historians in Australia in this year seemed appropriate because 1988 was the year Australia celebrated the 200th anniversary of settlement by British colonists. Murray C. Wells served as coordinator. More than 120 accounting historians representing fifteen countries attended.

The papers given at the first, second, and third congresses are not readily available. The proceedings of the fourth congress is the first formal publication of the papers presented. This 830-page document entitled *Quarto congresso internazionale di storia della ragioneria* (Fourth International Congress of the History of Accountancy) was edited by Tito Antoni in 1984.<sup>9</sup> The *Collected Papers of the Fifth World Congress of Accounting Historians*, exceeding 900 pages, was edited by Allen T. Craswell (University of Sydney) in 1988.<sup>10</sup>

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<sup>9</sup>This proceeding contains papers in English, Italian, Spanish, French, and Portuguese.

<sup>10</sup>All of the collected papers in this publication are in English.

The international cooperation needed to ensure this continuing series of Congresses has been accomplished primarily by Alfred R. Roberts and Ernest Stevelinck. After he retired, Stevelinck continued as the secretary general of the International Committee from his home in Comblain la Tour, Belgium. In 1986, he suggested that The Academy assume the duties of the secretary general, and in 1988 he became Secretary General Emeritus. The group of congress coordinators met during the Fifth Congress of Accounting Historians on August 23, 1988, and suggested that Alfred R. Roberts work with Stevelinck and assume the operational duties of the International Committee.

### *The Accounting Historians Journal*

By 1976 The Academy's newsletter, *The Accounting Historian*, had grown significantly and was attracting manuscript-length materials on a regular basis, thus signalling the need for a journal for accounting history research. Gary John Previts asked Williard E. Stone to assist him in studying the feasibility of establishing a journal for The Academy.

Their efforts resulted in the first issue of *The Accounting Historians Journal (AHJ)* in the spring of 1977. This issue contains many of the papers from the Second World Congress of Accounting Historians. As previously noted, the *AHJ* succeeded *The Accounting Historian*, the quarterly newsletter of The Academy.

The inauguration of a new professional journal presents at least two major obstacles; costs are high, and there is difficulty in developing quality papers and involving qualified reviewers. Fortunately, the enthusiasm of Academy members supplied a continuing flow of manuscripts, and the Editorial Board effectively monitored the quality of the articles and provided guidance and encouragement to authors.<sup>11</sup> As a result, issues of the *AHJ* from spring 1977 to date have appeared with a minimum of delays and have achieved increasing quality as indicated by the present acceptance of the *AHJ* as a major accounting research journal [Nobes, 1985, p. 705].

The *AHJ* was initially subdivided into sections: Feature Articles, Historical Nuggets, Book Reviews, and Research and Publication Features (title changed to Doctoral Research in the Fall 1980 issue). This format continued through the Fall 1986

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<sup>11</sup>Since its inception, the *AHJ* has employed a "double blind referee" process usually employing two reviewers per manuscript.

issue. When Previts again assumed the editorship of the *AHJ*, he reorganized its general format by eliminating the distinction between Feature Articles and Historical Nuggets but maintaining the Book Reviews and Doctoral Research sections. Also beginning in 1987, a fee (members, \$15; nonmembers, \$25) was charged for the submission of articles to be reviewed.

Since its inception, the *AHJ* has been printed by the Birmingham (Alabama) Publishing Company. The official emblem of The Academy was used as a model for the emblem on the cover of the *AHJ*. The tan color was chosen for the cover because it had not been used on other accounting journals. To assist in its preservation, the *AHJ* was printed on alkaline (acid-free) paper beginning with the Fall 1983 issue.

Volumes 1 through 3 of *The Accounting Historian* (the previously mentioned predecessor to the *AHJ*) were reproduced in 1981 in one bound volume basically as they originally appeared but in a format similar to that of the *AHJ*. Edward N. Coffman and Mervyn W. Wingfield prepared this volume. The publication of these materials in *AHJ* format was important because it made them available in a convenient and consistent format and assured continuity of reference to all numbers of the *AHJ*, including those that had been printed in the newsletter format.

In 1984, Coffman and Wingfield also prepared for publication a cumulative, alphabetical author and subject index for the *AHJ* covering the 10-year period 1974 through 1983. This index incorporated materials published in Volumes 1 through 3 of *The Accounting Historian*.

### Editors and Editorial Board

Williard E. Stone and Gary John Previts served as co-editors of the *AHJ* from the time it was formed through the Spring 1980 issue. In 1980, Edward N. Coffman and Mervyn W. Wingfield were appointed co-editors; Stone and Previts continued as advisory editors through the Fall 1986 issue. Coffman served as Manuscripts Editor through the Fall 1983 issue, at which time Kenneth S. Most accepted this position. He continued in this capacity until Previts became the Manuscripts Editor following the Fall 1986 issue. Mervyn W. Wingfield was Production Editor through the spring of 1985, followed by Ashton C. Bishop. Bishop was succeeded by Mary S. Stone (University of Alabama) on January 1, 1988. The editorial staff was reorganized at the beginning of Previts' editorship in 1987 to include three as-



sociate editors: Robert H. Colson (Case Western Reserve University), Lee D. Parker, and Mary S. Stone.

Kenneth O. Elvik was the first editor of Book Reviews, a position he held through the Fall 1979 issue. Dale A. Buckmaster succeeded Elvik and served until 1983. Linda H. Kistler (University of Lowell) succeeded Buckmaster and served until the end of 1985. Barbara D. Merino was then appointed Book Review Editor as of the beginning of 1986.

For the first year of *AHJ*'s existence (1977), Hans V. Johnson served as editor of Doctoral Dissertation Abstracts. Since that time, Maureen H. Berry has edited this section.

Current and former members of the Editorial Board are listed in Table 9.

### *The Charles Waldo Haskins Accounting History Seminars*

Three annual Charles Waldo Haskins Accounting History Seminars were held during the period 1977-1979. The seminars were named in honor of Charles Waldo Haskins, the first Dean of the School of Commerce, Accounts and Finance, and Professor of Accounting History at New York University. He was also co-founder of the major accounting firm of Haskins & Sells (now known as Deloitte Haskins & Sells).

The purpose of the seminars was to disseminate information on accounting history and its relevance to contemporary and future issues in accounting. In his writings at the start of this century, Haskins had seen the need for a continuing dialogue between accounting practitioners and academicians in the context of history, and it was in this light that a small group of historians and nonhistorians were invited to attend the seminars.

The first two seminars were held at New York University on April 20, 1977, and April 20, 1978, respectively. The first seminar was funded by Deloitte Haskins & Sells and the second seminar by the Vincent C. Ross Institute of Accounting Research, New York University. George H. Sorter and Richard P. Brief of New York University and Barbara D. Merino (then at New York University) were most instrumental in the success of the first two seminars. The third seminar was held at the Atlanta Hilton Hotel in Atlanta, Georgia, on April 20, 1979, and funded by The Academy; Deloitte Haskins & Sells, Atlanta office; School of Accountancy, Georgia State University; and individual patrons. Alfred R. Roberts coordinated the third seminar.

Table 9  
Current and Former Members of the Editorial Board  
The Accounting Historians Journal  
1977-1988

	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
Kiyomitsu Arai								S	X	X		
Rolf K. Auster			X	X							X	
Vahé Baladouni			X									
Maureen H. Berry											X	
Richard P. Brief	X	X		X	X	X	X	X	X	X	X	X
Dale A. Buckmaster				X	X		X	X	X			
R. J. Chambers			X	X	X	X	X	X	X	X	X	f
Michael Chatfield	X	X	X	X	X	X	X	X	X	X	X	X
Bernard A. Coda			X	X	X	X	X	X	f			
John A. Courtis			X	X								
Robert Crum			X									
Esteban Hernandez Esteve	X	X										
Diana T. Flamholtz				X	X	X	X	X	X	X		X
Paul Frishkoff	X	X	X	X	X	X	X	X	f	X	X	
Horace R. Givens			X	X	X	X	X	X	X	X	X	X
Louis Goldberg									S	X	X	
William Holmes										X	X	
Hugh P. Hughes			X	X	X	X	X	X	X	X	X	X
Lyle E. Jacobsen			X	X	X	X	X	X	X	X	X	X
H. Thomas Johnson	X	X	X	X	X	X	X	X	X	X	X	X
Orace E. Johnson	X											
Orville R. Keister			X	X	X	X	X	X	f			
Linda Kistler					X	X	X	X	X			
Miyohi Kurosawa					X	X	X	X	X	f		
Anthony T. Krzystofik				X	X	X	X	X	f		S	

Table 9 — (Continued)

**Current and Former Members of the Editorial Board  
The Accounting Historians Journal  
1977-1988**

	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
Geoffrey A. Lee			x	x	x	x	x	x	x	x	x	x
Albro Martin			x	x	x	x	x	x	x	x	x	x
R. V. Mattessich	x	x										
Peter L. McMickle								s	x	f		
Kenneth S. Most	x	x				x	x	x	x	x	x	x
George J. Murphy	x	x										
Christopher Nobes	x	x										
Robert H. Parker	x	x	x	x	x	x	x	x	x	x	x	x
Shizuki Saito	x	x										
Deiter Schneider	x	x										
Hanns-Martin W. Schoenfeld			x	x	x	x	x	x	f			
William J. Schrader	x	f										
William G. Shenkir			x	x	x	x	x	x	x	x	x	x
Donald H. Skadden	x	x										
David Solomons	x											
S. Takatera			x	x	x	x	x	x	f			
James J. Tucker	x	x										
Paul Uselding	x	x										
Murray C. Wells	x	x										
William Woodruff			x	x	x	x	x	x	x	x	f	s
Arthur Wyatt	x	x										
Stephen A. Zeff	x											

x = both issues

f= fall issue Only

s = spring issue only

A related offering, a Haskins Seminar, was held as a plenary session during the Third International Congress of Accounting Historians in London on August 16-18, 1980. Ernest Stevelinck of Belgium presented a paper and slide presentation on "The Iconography of Luca Pacioli," which subsequently was written as a paper, that was published in the Fall 1986 issue of *The Accounting Historians Journal*. Howard Stettler of the United States presented comments on the "Rationale Underlying Major Developments in the Allied Fields of Accounting and Auditing." Although the seminars have not become a regular activity as originally planned, they did provide The Academy with important contact with other scholars and provided exposure for young historians.

The respective themes of the three U.S. seminars and the papers published in the proceedings are listed below. An asterisk indicates that these papers were reprinted in The Academy's Monograph No. 4, *Selected Papers from the Charles Waldo Haskins Accounting History Seminars* (1983), edited by James F. Gaertner.

*First Haskins Seminar:*

*The Relevance of History to Contemporary Accounting Issues* edited by Barbara D. Merino

"Opening Remarks," Robert W. Pivik

"Charles Waldo Haskins, 1852-1903," Barbara D. Merino

"The Relevance of the Study of Accounting History," Basil S. Yamey\*

"Valuation, Matching, and Earnings: The Continuing Debate," Richard P. Brief\*

"Comments on Paper by Richard P. Brief on Valuation, Matching, and Earnings," Maurice S. Newman

"Social Accounting Versus the Tin Lizzie," Robert E. Jensen\*

"Comments on Paper by Robert E. Jensen," Gary John Previts

*Second Haskins Seminar:*

*The Impact of Regulation Upon Accounting Theory* edited by Barbara D. Merino

"An Overview of External Forces Affecting the Evolution of Accounting Theory," Lee J. Seidler\*

"Income Taxation and Its Impact on Financial Reporting: An Historical Overview," D. Larry Crumbley\*

"From *Main Street* to *Wall Street* to *Accord*: An Historian's Impressions of the Securities and Exchange Commission," Gary John Previts

"The Impact of Government Regulation on Financial Accounting: The Australian Experience," Malcolm Miller

*Third Haskins Seminar:*

*An Historical and Contemporary Review of the Development of International Accounting* edited by Alfred R. Roberts

"Comparative Accounting Education: A Neglected Area for Research by Accounting Historians," S. Paul Garner

"Accounting Roots and Their Lingering Influence," W. T. Baxter

"The Development of Accounting in Its International Context: Past Concerns and Emergent Issues," Anthony G. Hopwood, Stuart Burchell, and Colin Clubb

"Discussion of the Development of Accounting in Its International Context: Past Concerns and Emergent Issues," Diana Troik Flamholtz

"Major Influences Which Shape Accounting Systems: An Attempt of an International-Historical Analysis," Hanns-Martin W. Schoenfeld

*The Accounting Historians Notebook*

After The Academy's initial newsletter, *The Accounting Historian*, was succeeded by *The Accounting Historians Journal* in the spring of 1977, another newsletter was needed; therefore, in the spring of 1978, *The Accounting Historians Notebook* was issued. Hans V. Johnson served as its first editor. Gadis J. (Buck) Dillon (then at University of Georgia) joined the staff of the *Notebook* as associate editor in 1979. Since 1980, Dale L. Flesher has assumed the responsibilities of the editorship of the *Notebook*. Johnson continued in a co-editorship capacity and Dillon continued as an associate editor through the Spring 1980 issue.

In addition to news items, message from The Academy's president, and the official business, the *Notebook* is generally limited to 36 pages. It typically features two or three short articles that deal with historical research methodology, the teaching of accounting history, and highlights on an interesting

aspect of accounting history. The *Notebook* is a principal publication of The Academy, but it does not undertake a referee process of the type found in *The Accounting Historians Journal*. A five-year subject/author index to the *Notebook* appeared in the Fall 1982 issue.

### *Accounting History Research Center*

In 1976, the Committee on Goals and Objectives, chaired by S. Paul Garner, issued its report. Although most of the comments related to the specific activities of The Academy, the report encouraged research in accounting history. Not until 1981, however, was the concept of an accounting history research center specifically considered. Near the end of The Academy's August 1981 business meeting in Chicago, Gary John Previts outlined a proposal for the organization and funding of a center for research in accounting history. Such a center would be a permanent facility that would house limited collections of books and documents. It would also serve as a clearinghouse for information and a place for researchers to assemble for seminars and for individual study.

The officers of The Academy determined that a research center was needed and that the project should be undertaken. Because the administrative functions of The Academy had been housed at Georgia State University since 1975; it was agreed that Georgia State University would be the logical place to establish the center. Its location in Atlanta would also make it easily accessible. In January 1982, The Academy presented to Gary A. Luoma, then Director of the School of Accountancy at Georgia State, a proposal to establish a research center there. Due to his efforts, Room 601 of the Business Administration Building was made available for the exclusive use of the Center in March 1982. An appropriate plaque was affixed to the door designating the room as the Accounting History Research Center (AHRC).

At the August 1982 Trustees meeting in San Diego, Norman X. Dressel (Georgia State University) presented a formal proposal to establish the AHRC. The motion that permission be granted to establish it as a joint undertaking of The Academy and Georgia State University was approved unanimously. Later in 1982, H. Thomas Johnson, then president of The Academy, formally appointed Norman X. Dressel as the director of the AHRC; Elliott L. Slocum (Georgia State University) and Alfred R. Roberts were appointed associate directors.

In the fall of 1985, the AHRC moved to larger quarters in the newly acquired Business Administration Building on the Georgia State University campus. In 1986, The Academy and the Georgia State University School of Accountancy signed a formal agreement to continue the joint sponsorship of the research center.

In April 1983, the AHRC established a semiannual newsletter called *Scripturis* to inform Academy members of acquisitions and activities taking place within the Center. With the sixth issue in the winter of 1986, the publication was suspended due to the illness of the director, Norman X. Dressel.<sup>12</sup>

The AHRC functions as a repository for the archives of The Academy. In June 1982, Professor, and Mrs. George H. Newlove donated to the Center a large collection of books and periodicals. The Newlove collection provided an excellent base upon which to build. Additional collections of books and periodicals have been added and several individuals have donated portions of their personal papers and copies of unpublished speeches. The Center houses a private collection of 18th and 19th century English language books on accounting and bookkeeping, as well as complete sets of annual reports for the General Motors Corporation and the Coca Cola Company. Andrew Barr donated a complete set of *The Accounting Review* and the funds to have it permanently bound. Space limitation, however, will preclude the gathering of large amounts of material, and eventually the Center will have to determine what will be most useful to retain.

The Dedication Seminar of the AHRC was held on November 10 and 11, 1985, in Atlanta, Georgia. Norman X. Dressel, who had served as director of the Center since its formation, coordinated the dedication. Among those presenting remarks at the official dedication ceremony on the morning of November 11 were Edward N. Coffman, president of The Academy; Noah N. Langdale, Jr., president of Georgia State University; Michael H. Mescon, dean of the College of Business Administration; Gary A. Luoma, director of the School of Accountancy; and Norman X. Dressel, director of the AHRC. The remainder of the day's activities included the presentation of papers and a luncheon, hosted by S. Paul Garner, to honor past presidents of The Academy.

The papers presented were compiled and edited by Norman X. Dressel, Elliott L. Slocum, and Alfred R. Roberts and were

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<sup>12</sup>The *Scripturis* was scheduled to have two issues per volume; however, due to clerical error there was never a Volume 1, Number 2.



Norman X. Dressel (right), director of the AHRC, looks on as Noah N. Langdale, Jr. (left), Georgia State University president, addresses those attending the dedication of the AHRC.

published by The Academy under the title *Proceedings: Dedication Seminar of The Accounting History Research Center at Georgia State University* (1988). On the evening preceding the official dedication of the Center, a dinner and roundtable discussion on the objectives and purpose of the Center were held.

After an illness of about a year, Norman X. Dressel died on August 30, 1987. The Educational Foundation of the Georgia Society of Certified Public Accountants awarded the AHRC a grant in December 1987 to obtain furnishings for the Center in his memory. A large conference table and ten chairs were purchased and an appropriate plaque was placed on the door of the Center. President Richard G. Vangermeersch appointed Alfred R. Roberts and Elliott L. Slocum as co-directors of the AHRC, and Slocum was designated to finish Dressel's term as a trustee of The Academy.

### *Tax History Research Center*

Early in 1984, Anthony T. Krzystofik became aware that E. Louis Raverta, a long-time faculty member of Western New England College and a successful practitioner in the Springfield, Massachusetts area, was planning to dispose of his complete



collection of *Tax Services* including approximately 500 volumes for the period 1915 to 1983.

On July 20, 1984, Gary John Previts accepted Raverta's offer to donate the collection to The Academy. The volumes were shipped to Atlanta in November 1984, but due to the lack of space in the AHRC, they were stored off site.

At the Trustees meeting in 1986, it was suggested that a Tax History Research Center (THRC) might be established to house the Raverta Collection. Dale L. Flesher indicated that he would try to secure space for such a center at the University of Mississippi. He reported at the 1987 meeting that space dedicated for a THRC had been granted by the university, and the trustees approved the Center's establishment. In August 1987, the Raverta Collection was transferred from Atlanta to the University of Mississippi under the direction of Alfred R. Roberts. This collection forms the basic holding of the THRC. Richard G. Vangermeersch, then president of The Academy, appointed Tonya K. Flesher (University of Mississippi) as its director. Alfred R. Roberts, Dale L. Flesher and Tonya K. Flesher negotiated with the University of Mississippi an agreement for cooperative sponsorship of the THRC along the pattern of that with Georgia State University for the AHRC. In 1988, the General Motors Foundation provided funds for bookshelves and other furnishings for the THRC. Commerce Clearing House has also made a grant to the Center.

On December 2 and 3, 1988, the dedication of the THRC was held in conjunction with the celebration of the 75th anniversary of the 16th Amendment to the U.S. Constitution. After the opening luncheon on December 2, the official dedication ceremony was held with introductory remarks by R. Gerald Turner, chancellor of the University of Mississippi, and Dale L. Flesher, president of The Academy. The remainder of the day's activities included the presentation of papers and dinner.

Following the presentation of papers on December 3, the conference concluded with a luncheon. President Flesher and Tonya K. Flesher coordinated the dedication and conference activities. The conference was partially funded by a grant from the Deloitte Haskins & Sells Foundation.

## CONCLUSION

The Academy was formed to address a perceived need, the study of development of the ideas and practices related to the disciplines of accountancy. It supports the assumption that an



**Dale L. Flesher (right), president of The Academy, and Tonya K. Flesher, director of the THRC, display the plaque dedicating the THRC.**

awareness of the origin and evolution of contemporary issues enables the professional accountant — academician and practitioner — to make better decisions.

The Academy's activities encourage dissemination and publication of research. *The Accounting Historians Notebook* publishes short, nonrefereed articles, new items, and research methodology information. *The Accounting Historians Journal* is a respected scholarly, refereed journal. The Working Paper Series provides an outlet for developing research papers, and the Monograph Series publishes finished research longer than is appropriate for the Journal. The Classics Series makes notable books on accounting available at reasonable cost and encourages their use in accounting courses. In addition to sponsoring sessions on historical subjects at national and regional meetings of the AAA, The Academy organizes accounting history seminars, and actively supports the international congresses on accounting history.

The development of these activities to serve members and the broader academic and professional community has resulted in The Academy's continued growth in membership. "Service," the premise on which it was formed in 1973, is descriptive of all

of The Academy's endeavors. Individuals who serve as officers, editors, and members of editorial boards and committees demonstrate this attention to service. Current President Eugene H. Flegm (General Motors Corporation) and President-Elect Barbara D. Merino, the first woman to become president of The Academy, continue to explore new ways to serve members and the profession as a whole.

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APPENDIX

The Academy of Accounting Historians  
Organizational Chart  
1988

