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A HISTORY OF THE ACADEMY OF ACCOUNTING HISTORIANS: 1999-2013

Abstract: This paper, the third in a series covering the history of The Academy since its founding in 1973, recounts and details the leadership, publications, activities and events of the period 1999 through 2013 from the viewpoint of individuals who have served as officers and/or trustees of The Academy. The earlier histories of The Academy appeared in this journal in December 1989 (1973-1988) and in December 1998 (1989-1998) and provide a similar profile of the organization for those periods, with a summary evaluation as part of the conclusion. The Academy celebrated its fortieth anniversary in 2013. Two of the three coauthors of this study were also coauthors of the previous study. Edward N. Coffman, a continuing coauthor, passed away after completion of the manuscript but before its publication.

INTRODUCTION

This fifteen-year history of The Academy of Accounting Historians (The Academy), covering the period 1999 through 2013, is a continuation of two earlier histories of The Academy published in the *Accounting Historians Journal*, one covering the 15-year period from formation in 1973 through 1988 and a second covering the ten-year period from 1989 through 1998.¹ The

¹ See Coffman, Edward N., Roberts, Alfred R., and Previts, Gary John (1989), "A History of the Academy of Accounting Historians: 1973-1988," *Accounting Historians Journal*, Vol. 16, No. 2: 155-206; and Coffman, Edward N., Roberts, Alfred R., and Previts, Gary John (1998), "A History of the Academy of Accounting Historians: 1989-1998," *Accounting Historians Journal*, Vol. 25, No. 2: 167-210.

motivations for writing a history of The Academy of Accounting Historians are several. There is a fiduciary expectation to provide a factual record for an academically-oriented and historical organization. Furthermore, there is a need to provide a history to serve as a reference as well as to assist officers, trustees and members to understand the achievements and challenges which have occurred. This history seeks to improve an understanding of how the organization has operated during this period of study. It also serves as access to and a source of archival information in order to preserve institutional memory. While the materials that follow relate to the period 1999-2013, occasionally pre-1999 materials are presented to enhance clarity.

The methodology used to construct this history consists of a review of source materials such as available minutes of the trustees, officers, key members, and business meetings; the annual audit reports and publications of The Academy; and the recollections of persons involved with The Academy over the years. Following an initial overview section that contains a year-by-year synopsis under the auspices of each Academy president, the paper presents a discussion of the various activities of The Academy, followed by a concluding section containing an evaluative commentary.

OBJECTIVES OF THE ACADEMY

Given the 40 years that have passed since the inception of The Academy, it may be helpful to recall the original purpose and goals of the organization, as noted in the 1998 history published in the *Accounting Historians Journal* (see Footnote 1).

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 Academy was formed

- 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.

ACADEMY LEADERSHIP AND MEETINGS

Starting with gatherings to transact the affairs of the organization, The Academy has held annual business meetings along with meetings of trustees, officers, and other key personnel over the years. The dates and locations of the annual business and other meetings of The Academy are listed in Table 1.

TABLE 1
Date and Location of Annual and Other Meetings
of The Academy of Accounting Historians
1999-2013

<u>Date</u>	<u>Attending</u>	<u>Location</u>
May 22, 1999	Trustees and Officers	Tuscaloosa, Alabama
August 15, 1999	Trustees, Officers and Key Members	Four Points Sheraton San Diego, California
November 20, 1999	Business	Marriott Hotel Toronto, Canada
November 20, 1999	Trustees and Officers	Westin Harbour Castle Toronto, Canada
April 15, 2000	Trustees, Officers, and Committee Chairs	Westin Harbour Castle Indianapolis, Indiana
August 12, 2000	Officers, Trustees, and Committee Chairs	Crowne Plaza Indianapolis
November 11, 2000	Officers, Trustees, and Committee Chairs	Philadelphia, Pennsylvania Philadelphia Marriott
April 7, 2001	Officers, Trustees, and Committee Chairs	Columbus, Ohio Hyatt on Capital Square
August 11, 2001	Officers, Trustees, Committee Chairs, and Editors	St. Louis, Missouri Hilton St. Louis Frontenac
November 17, 2001	Business	Atlanta, Georgia Atlanta Marriott Marquis
		Santa Fe, New Mexico La Fonda Hotel

TABLE 1, continued
Date and Location of Annual and Other Meetings
of The Academy of Accounting Historians
1999-2013

<u>Date</u>	<u>Attending</u>	<u>Location</u>
November 17, 2001	Officers, Trustees, Committee Chairs, and Editors	Santa Fe, New Mexico La Fonda Hotel
March 9, 2002	Officers, Trustees, and Committee Chairpersons	St. Louis, Missouri Adam's Mark Hotel
August 14, 2002	Officers, Trustees, and Committee Chairpersons	San Antonio, Texas Marriott Riverwalk Hotel
November 8, 2003	Business	Denton, Texas Radisson Hotel
November 8, 2003	Officers and Trustees	Denton, Texas Radisson Hotel
April 3, 2004	Officers, Trustees, Committee Chairs, and Editors	Lexington, Kentucky
August 5, 2004	Business	Oxford, Mississippi
August 8, 2004	Trustees, Officers, Committee Chairs, and Editors	Orlando, Florida
April 30, 2005	Officers, Trustees, Committee Chairs, and Editors	Columbus, Ohio
August 7, 2005	Officers, Trustees, Committee Chairs, and Editors	San Francisco, California Hilton San Francisco
August 8, 2005	Business	San Francisco, California
October 8, 2005	Business	Columbus, Ohio
October 8, 2005	Officers, Trustees, Committee Chairs, and Editors	Columbus, Ohio
March 24, 2006	Officers, Trustees, Committee Chairs, and Editors	Dublin, Ireland
April 27, 2007	Trustees and Officers	Lisbon Conference Center
August 7, 2007	Business	Chicago, Illinois Chicago Hilton
April 12, 2008	Business	Arlington, Virginia Hyatt Regency Crystal City
April 12, 2008	Officers and Trustees	Arlington, Virginia Hyatt Regency Crystal City

TABLE 1, continued
Date and Location of Annual and Other Meetings
of The Academy of Accounting Historians
1999-2013

<u>Date</u>	<u>Attending</u>	<u>Location</u>
August 3, 2008	Business	Anaheim, California Hilton Anaheim
August 2, 2009	Business	New York, New York New York Hilton
August 1, 2010	Business	San Francisco, California San Francisco Hilton
June 4, 2011	Business	College Park, Maryland University of Maryland
August 7, 2011	Business	Denver, Colorado Sheraton Denver Downtown
August 7, 2011	Officers	Denver, Colorado Sheraton Denver Downtown
August 5, 2012	Business	Washington, DC Gaylord National
August 4, 2013	Business	Anaheim, California Hilton Anaheim

The names and terms of service of officers and trustees during the period 1999-2013 are presented in Tables 2 and 3 respectively. A Presidential Gallery of the photographs of those who served in that role is also provided in chronological order. Then a listing of the officers and trustees is provided in a similar factual array. These materials provide the context for the descriptive recounting which follow for each year of the period.

1999: Thomas A. Lee (University of Alabama) served as president of The Academy in 1999. President Lee undertook several important matters that supported The Academy's international focus, which was a primary strategy endorsed by the officers and trustees for the coming decade. President Lee initiated the first Academy Comparative International Accounting History Research Consortium, which was held in Tuscaloosa, Alabama on May 20-22, 1999. Membership in the Consortium was by invitation and was intended primarily, but not exclusively, to bring together selected young and emerging scholars in accounting history from various countries and to develop global cooperation in advancing accounting history research. Along with officers and trustees of The Academy, twenty-five participants attended, representing nine countries.

TABLE 2
Officers of The Academy of Accounting Historians
1999-2013

<u>Year</u>	<u>President</u>	<u>President-Elect</u>	<u>1st Vice President*</u>	<u>2nd Vice President#</u>	<u>Secretary</u>	<u>Treasurer</u>
1999	Thomas A. Lee	Kathleen E. Sinning	O. Finley Graves	William D. Samson	Alan J. Richardson	Sarah A. Holmes
2000	Kathleen E. Sinning	O. Finley Graves	William D. Samson	Alan J. Richardson	Gary P. Sprackman	Sarah A. Holmes
2001	O. Finley Graves	William D. Samson	Richard K. Fleischman	Alan J. Richardson	Gary P. Sprackman	John T. Rigsby
2002	William D. Samson	Sarah A. Holmes	Richard K. Fleischman	Salvador Carmona	Theresa D. Hammond	John T. Rigsby
2003	Sarah A. Holmes	Richard K. Fleischman	Daniel L. Jensen	Gloria L. Vollmers	Robert B. Williams	John T. Rigsby
2004	Richard K. Fleischman	Daniel L. Jensen	Salvador Carmona	Michael J.R. Gaffikin	Sandra T. Welch	John T. Rigsby
2005	Daniel L. Jensen	Salvador Carmona	Michael J.R. Gaffikin	John T. Rigsby	Sandra T. Welch	J. Reynolds-Moehrle
2006	Salvador Carmona	Stephen P. Walker	Michael J. R. Gaffikin	John T. Rigsby	Sandra T. Welch	J. Reynolds-Moehrle
2007	Stephen P. Walker	Hiroshi Okano	Gregory B. Waymire	Barry Huff	Stephanie D. Moussalli	J. Reynolds-Moehrle
2008	Hiroshi Okano	Cheryl S. McWatters	James J. McKinney	Barry Huff	Stephanie D. Moussalli	J. Reynolds-Moehrle
2009	Cheryl S. McWatters	Gregory B. Waymire	James J. McKinney	Robert Colson	Stephanie D. Moussalli	J. Reynolds-Moehrle
2010	Gregory B. Waymire	James J. McKinney	Yvette J. Lazdowski	Robert Colson	Stephanie D. Moussalli	J. Reynolds-Moehrle
2011	James J. McKinney	Joann Noe Cross	Yvette J. Lazdowski	Robert Colson	Stephanie D. Moussalli	J. Reynolds-Moehrle
2012	Joann Noe Cross	Joann Noe Cross	Yvette J. Lazdowski	Robert Colson	Stephanie D. Moussalli	J. Reynolds-Moehrle
2013	Joann Noe Cross	Massimo Sargiacomo	Yvette J. Lazdowski	Robert Colson	Stephanie D. Moussalli	J. Reynolds-Moehrle

*Referred to as Vice President of Communications beginning in 2001 (see footnote on page 11)

#Referred to as Vice President of Conferences and Partnerships beginning in 2001 (see footnote on page 11)

ACADEMY OF ACCOUNTING HISTORIANS PRESIDENTIAL
GALLERY
1999-2013



Thomas A. Lee
1999



Kathleen E. Sinning
2000



O. Finley Graves
2001



William D. Samson
2002



Sarah A. Holmes
2003



Richard K. Fleischman
2004



Daniel L. Jensen
2005



Salvador Carmona
2006



Stephen P. Walker
2007



Hiroshi Okano
2008



Cheryl S. McWatters
2009



Gregory B. Waymire
2010



James J. McKinney
2011



Joann Noe Cross
2012-2013

TABLE 3
Past and Present Elected Members of the Board of Trustees of
The Academy of Accounting Historians
1999-2013

<u>Name</u>	<u>Term**</u>
Malcolm Anderson	2009-2014
C. Richard Baker	2010-2012
Ashton C. Bishop	1995-2003
Salvador Carmona	2000-2001, 2007-2012
Garry D. Carnegie	2000-2002, 2004-2006
Peter J. Clarke	2000-2002
Edward N. Coffman	1979-1984, 1989-2006
Deirdre Collier	2011-2013
Doris M. Cook	1997-1999
Joann N. Cross	2003-2008
Eugene H. Flegm	1990-1998
Richard K. Fleischman	2005-2007
Dale L. Flesher	1983-1985, 1989-2015
Warwick N. Funnell	2005-2007
Michael J. R. Gaffikin	1997-1999
Jonathan C. Glover	2007-2008
O. Finley Graves	2002-2004
Daoyang Guo	2012-2014
Oktay Güvemli	2011-2013
Esteban Hernández-Esteve	2005-2010
Sarah A. Holmes	2004-2006
Karen L. Hooks	2011-2013
Daniel L. Jensen	1999-2001, 2007-2009
Mikhail Kuter	2012-2014
Thomas A. Lee	2000-2002
Yannick Lemarchand	2007-2012
Cheryl S. McWatters	2003-2007, 2010-2015
Marta Macias	2009-2011
Yoshinao Matsumoto	2012-2014
James J. McKinney	2012-2014
Barbara D. Merino	2003-2008
David A. McCollum-Oldroyd	2013-2015
Hiroshi Okano	1996-2001, 2007, 2009-2011
Christopher Poullaos	2008-2010
Gary J. Previts	1976-2015
Vaughan S. Radcliffe	2002-2004
Alan J. Richardson	1997-1999
Lúcia Lima Rodrigues	2013-2015
William D. Samson	2003-2005
Alan Sangster	2013-2015
Andrew D. Sharp	2008
Kathleen E. Sinning	2001-2003
Elliott L. Slocum	1987-1992, 2000-2001
Mary S. Stone	1985-2008, 2010-present*

TABLE 3, continued
 Past and Present Elected Members of the Board of Trustees of
 The Academy of Accounting Historians
 1999-2013

<u>Name</u>	<u>Term</u> **
Rasoul H. Tondkar	1988-1990, 1998-2002
Thomas N. Tyson	2002-2004
Richard G. Vangermeersch	1988-1999
Stephen P. Walker	2008-2010
Gregory B. Waymire	2011-2013
Michael Wilk	1998-2000
Peter W. Wolnizer	2013-2015
Charles W. Wootton	2009-2011
Henri Zimnovitch	2010-2012

**Corporate Agent for The Academy. The position has trustee status but is non-elective.*

***Trustee terms are three years. Longer periods will indicate re-election to successive three-year terms.*

At the first of three plenary sessions at the Consortium, President Lee spoke on the "The Academy, International Scholarship, and the Future of Accounting History Research". Garry D. Carnegie (Deakin University-Geelong) discussed "Exploring Comparative International Accounting History" in his presentation at the second plenary session. At the third plenary session, Keith P. McMillan (Rockhurst College) and Stephen P. Walker (University of Edinburgh), co-chairs of the Consortium, discussed "Organizing a Comparative International Accounting History Research Consortium for the Twenty First Century." Mary S. Stone (University of Alabama) delivered the luncheon presentation. Various research presentations and discussions took place at the Consortium covering such themes as the Role of Women in Accounting History, Economic Theory and Accounting History, Accounting History Developments in Management Accounting, Accounting History and the Accounting Profession, and Fact in Accounting History Research.

The Academy's Trustees and Officers Meeting was held at the Four Points Sheraton on Saturday, May 22, 1999 in Tuscaloosa, Alabama. Various reports were given including reports on the research centers, monograph series, Academy research conferences, award committees, and membership committee. Editor of the *Accounting Historians Journal*, Richard K. Fleishman (John Carroll University), discussed the problem of fewer manuscript submissions to the journal. He proposed an annual prize

for the best paper to appear during a year. These awards are detailed later in the paper. In another matter, Gary J. Previts (Case Western Reserve University) talked about Academy functions planned in conjunction with American Accounting Association (AAA) conferences. A brief discussion ensued regarding the past presidents' dinner, but due to low attendance in recent years, all were in agreement to discontinue the past presidents' dinner.

The Academy's 1999 Research Conference was held in Toronto, Canada on November 18-20, 1999 at the Westin Harbour Castle. This was the first time the research conference took place outside the United States. The conference theme was "The Rhetoric of Accounting History: Conversations Across Time and Space." Some sessions presented cases and papers dealing with the use of historical accounting cases for teaching. Gary P. Spraakman (York University) served as Program Committee chair. The Business Meeting of The Academy, as well as the Trustees and Officers Meeting, were held on November 20, 1999.

In 1999, The Academy's committee structure consisted of 18 committees. Current officers and trustees felt that written, agreed-upon procedures were essential for future officers and trustees to manage The Academy efficiently and effectively. Thus, President Lee formed a new committee, chaired by John T. Rigsby (Mississippi State University), to establish a written set of financial and administrative procedures. President Lee also asked the Research Committee, chaired by Keith P. McMillan, to consider ways of identifying and preserving archival materials of professional bodies, public accounting firms, and others organizations which are essential to the future of accounting history research.

2000: Kathleen E. Sinning (Western Michigan University) served as president of The Academy during 2000, a year with considerable activity worth noting. President Sinning's focus was to identify the services that were desired by Academy members and to develop plans to deliver those services, including the implementation of technology. In February 2000, a survey was sent to members to obtain input about The Academy's future direction. Hence, this was a year characterized by organizational changes in The Academy that were recommended by the newly established Strategic Action Committee, chaired by Ashton C. Bishop (James Madison University), which was charged to study and make recommendations concerning the responsibilities of Academy officers.

The Committee met on Friday, April 14, 2000 at the Crowne

Plaza Hotel in Indianapolis, Indiana during the Midwest Regional Meeting of the AAA. The Committee agreed that the objectives of any recommendations should be to (1) make The Academy more open to participation by all members worldwide, (2) reduce the number of years a potential presidential candidate must spend in an officer position, and (3) realign the duties of the president so that he or she would have more time to spend on strategic planning.

The recommendations by the Strategic Action Committee were sent to Academy members in July 2000 for their consideration. The recommended changes of the Committee were approved at the Business Meeting of The Academy in Columbus, Ohio on November 11, 2000. Changes were made in the titles and responsibility areas for the offices of First Vice-President and Second Vice-President. Initially, the Vice-President of Communications would have oversight for all of The Academy's publications, including the redesigned Web page. Next, the Vice-President of Conferences and Partnerships would be responsible for identifying sites for the annual research conferences (three years in advance) and to establish a site arrangement committee for the conference. These organizational changes freed the president of some of the operating responsibilities, thus providing more time to do long-term planning.² Also, holding a vice-president position was no longer considered necessary or seen as an automatic step to president-elect.

An Officers, Trustees and Committee Chairs Meeting of The Academy was held on April 15, 2000 in Indianapolis, Indiana. Reports from officers, various research centers, editors and committees were presented. During the discussion, it was noted that because of its United States domicile and tax status, Academy banking arrangements must be located in the United States. Other discussion items included changing the name of The Academy's Overseas Relations Committee to the International Relations Committee. Also noted was the Education Committee's gathering of materials for the website and a suggestion for the creation of an Accounting History Education Award, which was referred to the Education Committee for action.

An Officers, Trustees and Committee Chairs Meeting of

² In 2000, the Strategic Action Committee proposed a practice of assigning operational-type titles to the First Vice-President and Second Vice-President offices that are the official titles per the by-laws. This gave a clear indication of the roles being played. Terms such as Communications, Partnerships and Conferences have been appended and amended or modified from time to time since then.

The Academy was also held on August 12, 2000 in Philadelphia, Pennsylvania. Reports from officers, research centers, and committees were again presented. Richard K. Fleischman reported that he was completing his last issue as editor of the *Accounting Historians Journal* and the transition to new editor Stephen P. Walker was proceeding smoothly. Elliott L. Slocum reported that the fall 2000 issue of *The Accounting Historians Notebook* (*The Notebook*) was in process and the need existed for a new editor of *The Notebook*. Accordingly, Joann Noe Cross (University of Wisconsin—Oshkosh) assumed *Notebook* editorial duties in 2001.

Pivotal in 2000, the Trustees voted unanimously to adopt a slate of three persons to be designated as Directors of “The Academy of Accounting Historians,” which was incorporated as a not-for-profit organization under the laws of the State of Alabama and registered in the Tuscaloosa County Courthouse. The vote affirmed as Directors William D. Samson and Mary S. Stone, and added Jimmy W. Martin (University of Montevallo) to replace Maurice S. Newman of Tuscaloosa, who had passed away. William D. Samson filed appropriate documents at the Tuscaloosa County Courthouse.

The Eighth World Congress of Accounting Historians was held on July 19-21, 2000 in Madrid, Spain with Esteban Hernández-Esteve serving as convener. During this assembly, it was decided to attempt offering the congresses on a two-year versus a four-year calendar cycle. Melbourne was to be the first of these offerings in 2002, followed by St. Louis in 2004, Nantes in 2006, and Istanbul in 2008. Following the Istanbul Congress, the preference for a four-year cycle’s cost effectiveness seemed clear with the increasing number of accounting history conferences, thus that cycle was reinstated.

The Academy and Drexel University sponsored an international accounting history colloquium at Drexel University on Sunday, August 13, 2000 prior to the Annual Meeting of the AAA in Philadelphia, Pennsylvania. Barbara D. Merino and Alan G. Mayper handled the arrangements with Drexel University and organized the paper sessions. The colloquium included plenary and panel sessions that examined historical relevance in international standard setting and international trends in historical research.

As early as the 1992 presidency of Thomas J. Burns of The Ohio State University, The Academy has cooperated regularly with that institution to present conferences of interest to historians. Thus the 2000 Research Conference was held in Columbus,

Ohio on November 9-11, 2000, in conjunction with The Ohio State University to celebrate the 50th Anniversary of the Accounting Hall of Fame. The conference, titled "Challenges and Achievements in Accounting during the Twentieth Century" looked at how the accountancy profession had responded to change during the 20th century. Four plenary sessions and a number of concurrent sessions were held. The Friday luncheon featured Barry C. Melancon, President of the American Institute of Certified Public Accountants (AICPA). Friday's events featured the induction of early 20th century contributor Charles Waldo Haskins into the Accounting Hall of Fame and a speech by Lynn E. Turner, Chief Accountant of the U.S. Securities and Exchange Commission. Saturday's luncheon featured the presentation of the 2000 Academy of Accounting Historians Hourglass Award to Yannick Lemarchand of the University of Nantes. Attendees included leading figures from the profession and academe as identified in the group photo below.

2000 ACCOUNTING HALL OF FAME CONFERENCE



Top Row: S. Zeff, D. Kirk, B. Melancon, M. Cook, A. Cope, C. Cowsher, G. Previts, D. Beresford, R. Groves, A. Wyatt, J.D. Edwards, R. Anthony
Bottom Row: R. Elliott, E. Flegm, W. Ihlenfeld, N. Dopuch, J. Ohlson, C. Horngren, J.R. Dietrich, B. Carsberg, M. Tokar, D. Walker

Also during 2000, the National EDP Auditing Archival Center at the University of Mississippi received a donation from Michael P. Cangemi (president and chief operating officer of Etienne Aigner Group, Inc.) of an extensive library of over 250 books on EDP Auditing and Internal Auditing. The

donation included many of the early books on Information Systems Auditing, the published works of Cangemi, including his book on Internal Audit Department Procedures. It also included all the issues of the *IS Audit & Control Journal*, previously called *The EDP Auditor Journal*, which contained Cangemi's column, and his co-authored video-based course on EDP Auditing.³ The Center also received the 1959-1982 papers of Leonard M. Savoie, AICPA chief staff officer (1967-1972), inclusive of his time on the faculty of University of Notre Dame.

2001: O. Finley Graves (Kansas State University) was president of The Academy during the year 2001. Notable events during this year included the creation of the Innovation in Accounting History award, donations of research material, and the copyright use of Academy materials.

An Officers, Trustees and Committee Chairs Meeting of The Academy took place on April 7, 2001 at the Hilton St. Louis Frontenac during the Midwest AAA regional meeting in St. Louis, Missouri. Several topics were discussed, including an agreement by consensus of those present to continue The Academy's membership in the International Association of Accounting Education and Research and to continue having audited financial statements for The Academy. Rasoul H. Tondkar of the Education Committee reported that a call went out for the innovations in teaching award (Innovation in Accounting History Education Award). Dale L. Flesher reported that the Research Center at the University of Mississippi received a donation of books from William L. Ferrara. Additionally, a catalog of EDP auditing holdings at the University of Mississippi had been created and presented on the website. Elliott L. Slocum reported that space was limited at the Research Center at Georgia State University, raising concern about long-term maintenance of the Georgia State University collection. The idea of shifting some of the collection to the University of Mississippi while sending the annual reports to the University of Alabama was discussed. Gary J. Previts reported that an agreement was reached with Gale Group regarding copyright use of Academy materials. Discussion followed on the need to ensure that permission from authors continued to be obtained by the editor of the *Accounting Historians Journal*.

³ For more information on the collection and Michael P. Cangemi, refer to "Academy Receives Rare Collection of Auditing Books," *The Accounting Historians Notebook*, Vol. 23, No. 2, 2000, pp. 17, 42.

Organization of the 2001 AAA pre-conference of The Academy was co-sponsored with the School of Accountancy at Georgia State University on Saturday, August 11, 2001 in Atlanta, Georgia. Elliott L. Slocum, Ram Sriram and Kumar Sivakumar assisted in organizing the conference on "Accounting History: Gateway to the Understanding of the Future", which featured eight papers on various accounting history topics. A meeting of the Officers, Trustees, Committee Chairs and Editors was also held the same day at the Atlanta Marriott Marquis where various reports were given, including the Life Membership report, the treasurer's report, the *Accounting Historians Journal* editor's report, monograph series report and reports on awards.

The 2001 Academy's Research Conference, "Writing Accounting Histories: Genres and Constructions," took place on November 15-17, 2001 in Santa Fe, New Mexico at the La Fonda Inn. Organizers included O. Finley Graves, Joni Young (University of New Mexico) and Vaughan Radcliffe (Case Western Reserve University). The opening plenary session featured Sue Llewellyn (University of Edinburgh) on "Narrative and Histories," and the second plenary session featured Luca Zan (University of Bologna) on "Genres and Change in Writing Accounting History." An internationally diverse group of scholars presented twenty-seven research papers during nine concurrent sessions. Both plenary speakers and over forty percent of the research papers were from outside of the U.S., as well as at least five of the session moderators.

The Academy's Annual Business Meeting was held on Saturday, November 17, 2001 in Santa Fe. Discussions included the treasurer's report by John T. Rigsby, noting that the budget would be met, and the secretary's report by Gary P. Spraakman noting that membership had been declining. The Business Meeting as well as The Academy's Annual Meeting of Officers, Trustees, Committee Chairs, and Editors took place immediately thereafter. Included among the various reports was the Education Committee's recent announcement of the recipients of the inaugural Innovation in Accounting History Education Award established by The Academy. Co-authors Dan Deines and David R. Vruwink (both of Kansas State University) received the honor.

2000: William D. Samson (University of Alabama) served as president in 2002. The biggest challenge facing The Academy consisted of recruiting individual members. President Samson encouraged all members to invite their colleagues, students, and practicing accountants to join The Academy. Samson also

felt that we were “living in interesting times as the profession of accounting seems to have lost its way in a morass of Enron, WorldCom, Tyco, Xerox and hundreds of other earnings restatements. Regulatory changes including a new Public Oversight Board and other changes in accounting practice show us clearly that academic accountants, especially accounting historians, are needed to give perspective and context to current events” [Message from the President, *The Accounting Historians Notebook*, October 2002, p. 4.].

A meeting of Officers and Trustees was held at the Adam’s Mark Hotel in St. Louis, Missouri on March 9, 2002 during the Midwest Regional Meeting of the AAA. Reports from officers, committee chairs and others were presented.

The Ninth World Congress of Accounting Historians was held on July 30-August 3, 2002 in Melbourne, Australia with Garry D. Carnegie (Deakin University) serving as convener. During the Congress, Gary J. Previts discussed the need for an institutional structure to provide leadership in the appointment of conveners for future World Congresses of Accounting Historians. There was a sense of understanding for The Academy to provide this leadership role, thus it was later proposed and approved at The Academy Meeting in San Antonio on August 14, 2002 (see below) to follow through. Over the years, The Academy has provided a financial subvention to support each of the congresses.

The 2002 pre-AAA conference workshop of The Academy, “Accounting History: Bridging Time and Distance,” was held on Tuesday, August 13, 2002 in San Antonio, Texas at the University of Texas at San Antonio. Sandra T. Welch (University of Texas at San Antonio) served as organizer of the workshop. In addition to the presentation and discussion of research papers, Lynn E. Turner, former Chief Accountant with the U. S. Securities and Exchange Commission, spoke on the current crises in financial reporting. More than fifty people attended and participated in the sessions. In conjunction with the workshop, twenty-four attendees participated in a trip to the historic Spanish mission sites located outside of San Antonio.

A meeting of Officers, Trustees, and Committee Chairpersons was held on Wednesday, August 14, 2002 in San Antonio at the Marriott Riverwalk Hotel. In addition to the previously mentioned discussion on leadership support for future World Congresses, Dale L. Flesher reported on The Academy’s research center at the University of Mississippi, stating the donation of the van Seventer collection to The Academy would soon be

shipped to the University of Mississippi.

Due to two major accounting history events during 2002—the Ninth World Congress of Accounting Historians and The Academy's Research Conference—there was no research conference held in the fall out of respect for members' limited university funding.

2003: Sarah A. Holmes (Texas A&M University) served as president of The Academy during 2003, a year that focused on growing university archival collections and online access to the *Accounting Historians Journal*.

A meeting of Officers, Trustees, and Key Members took place on March 8, 2003 in conjunction with the Southwest AAA meeting in Houston, Texas. The presentation of reports included the treasurer's report by John T. Rigsby on the 2002 financial statements. Ashton C. Bishop, chair of the Administrative Policy Committee, reported a request to change the title of Vice President of Conferences and Partnerships to Vice President of Membership as an enhancement of that role to include membership. Following discussion and unanimous agreement, the title was changed. Gary J. Previts distributed copies of correspondence between himself, Stephen P. Walker (then editor of the *AHJ*) and Chris Mangione of EBSCO publishing. Previts discussed the implications of online access to the *AHJ* and noted legal issues needed to be resolved. Members approved a motion to review the legal terms and conditions associated with e-publishing.

The theme of the 2003 Academy's Research Conference was "Accountability—Pre-Post Enron: Alternative Global Views". The conference was held on November 6-8, 2003 in Denton, Texas at the Radisson Hotel with The University of North Texas serving as host. Organizers of the program were Alan G. Mayer, Barbara D. Merino, and Sarah A. Holmes. The program included 40 papers with over 95 attendees representing 58 universities—14 of which were universities outside the United States. Twelve doctoral students attended the conference. The first plenary session featured two presentations, one by C. Edward Arrington (University of North Carolina at Greensboro) on "Intellectual Virtue and Academic Accounting: Refiguring the Nature of Epistemological Concerns Over the Quality of Knowledge" and another presentation by Brian Shapiro (University of Minnesota) entitled "Why Are Corporate Accountability and Governance Rarely Thematized in the Elite North American Accounting Journals." Luncheon speaker George J. Staubus, (Professor

Emeritus, University of California-Berkeley) addressed the topic of "Accountability: Educators, Preparers, and Auditors." The second plenary session consisted of presentations by Eugene H. Flegm (General Motors, General Auditor, Retired) on "Top Management Fraud," and a presentation by Terry Strange (KPMG, Partner, Retired) on "Professional Accountability."

The Academy's Business Meeting was also held on November 8, 2003 at the Radisson Hotel in Denton. The brief meeting included the secretary's report, the treasurer's report, and the election of officers for 2004, immediately followed by the Officers and Trustees Meeting. Among the various reports, Elliott L. Slocum expressed declining support for The Academy's Research Center at Georgia State University and the need to relocate materials as space was severely limited. The holdings were eventually transferred to several collections at the University of Mississippi, including the National Tax History Research Center, the National EDP Audit Archival Center and the McMickle Accounting History Library. Shortly thereafter, the University of Mississippi Library would be selected to become the National Library of the American Institute of CPAs.

2004: Richard K. Fleischman (John Carroll University) served as president of The Academy during 2004. President Fleischman's initiatives included actions to grow the membership to stem recent declines, coordinating The Academy's foreign membership more closely to the U.S.-based seat of operations, and linking critical scholars who do history with those who inform their contemporary research with recourse to history.

A meeting of Academy Officers, Trustees, Committee Chairs and Editors occurred on Saturday, April 3, 2004 in Lexington, Kentucky. During discussions, Gary J. Previts announced that the Georgia State University would no longer house the Accounting History Research Center and a motion was approved to move the collection. President-Elect Daniel L. Jensen discussed a transition plan to distribute the Georgia State Accounting History Research Center Collection to the University of Mississippi, the University of Alabama, and The Ohio State University, with The St. Louis Mercantile Library accepting duplicate materials. Treasurer John T. Rigsby presented The Academy's financial statements and its financial position. Rigsby declined re-election as treasurer; the membership expressed gratitude for Rigsby's service. President Fleischman noted that the Southeast AAA History Program was very successful. It was also noted that Barbara D. Merino and Alan G. Mayer

continued financial support of doctoral students, raising student attendance at Academy Research Conferences. Additionally, Daniel L. Jensen commented on establishing an award to honor Thomas J. Burns, a long-time professor at The Ohio State University and past president of The Academy. It was suggested the award be modeled after the Richard G. Vangermeersch Manuscript Award but with a focus on historical biography. The inaugural Thomas J. Burns Biographical Research Award would be presented in 2005.

The Academy sponsored the Tenth World Congress of Accounting Historians on August 1-5, 2004 in the United States in a dual venue of St. Louis, Missouri and Oxford, Mississippi. The Congress opened in St. Louis, Missouri on August 1 to celebrate the centennial of the 1904 St. Louis World's Fair and the first international meeting of accountants. The Congress featured primary research materials at the St. Louis Mercantile Library, the J. D. Williams Library, and commemorated the 100th anniversary of the 1904 World Congress of Accountants. Two chartered motor coaches provided transportation from St. Louis to Oxford, Mississippi on August 3. The Congress reconvened at the University of Mississippi on August 4 and 5 to celebrate the relocation of the AICPA library to its new home. The "dual venue" format allowed the World Congress of Accounting Historians to focus not only on the history of accounting conferences, but also on accounting history archives and archival research. The St. Louis conference was centered at the St. Louis Mercantile Library located on the campus of the University of Missouri—St. Louis. Co-conveners were Dale L. Flesher and Richard G. Vangermeersch, and members of the Organizing Committee included Gary J. Previts and William D. Samson. Hosts for local arrangements in St. Louis were Stephen R. Moehrle and Jennifer Reynolds-Moehrle. Previous to 2004, the last World Congress held in the U.S. occurred in 1976, thus the Tenth World Congress of Accounting Historians was particularly special to The Academy.

The Academy's Business Meeting was held on August 5, 2004 in Oxford, Mississippi. President-Elect Daniel L. Jensen's acknowledged the significant contributions made at Georgia State, particularly by Norman X. Dressel, Alfred R. Roberts, and Elliott L. Slocum in prior operations of the Research Center at Georgia State. Jensen also proposed expanding EBSCO's digitalization of the *Accounting Historians Journal* to include all prior journals, which Academy members supported in order to promote electronic outreach of the journal. Treasurer John T.

Rigsby again presented the 2004 financial statements and report.

Due to the Tenth World Congress of Accounting Historians taking place in August 2004, a separate Academy research conference did not take place during the year. However, to promote accounting history scholarship, The Academy and the Public Interest Section of the AAA jointly sponsored a one-day conference on Saturday, August 7, 2004 in Orlando, Florida prior to the AAA Annual Meeting. Since this event, The Academy has sponsored an ice cream social after its business meeting at the annual AAA meeting.

2005: Daniel L. Jensen (The Ohio State University) served as president of The Academy during 2005. The highlights of this presidential year included the well-attended Academy of Accounting Historians/Accounting Hall of Fame Conference at The Ohio State University and the successful transfer of research materials from Georgia State.

On April 30, 2005, a meeting of The Academy's Officers, Trustees, Committee Chairs, and Editors took place in Columbus, Ohio where various reports were presented. A meeting of The Academy's Officers, Trustees, Committee Chairs, and Editors was held in San Francisco on August 7, 2005. Treasurer Jennifer Reynolds-Moehrle discussed the year's financial statements along with certificates of deposit rates and postage costs for the *AHJ* and *The Notebook*. The treasurer was given authority to accept the audit bid if it was reasonably close to the budgeted amount. Kathy Rice, Academy Administrator, submitted a report showing that membership had declined within the last year.

The Academy of Accounting Historians/Accounting Hall of Fame Conference titled "The Accounting Profession in Transition: Historical and Contemporary Perspectives on Change," was held at the Fisher College of Business, The Ohio State University on October 6-8, 2005 in Columbus, Ohio. Over 125 accounting professionals, scholars and regulators attended, including 17 representatives from other countries. The conference included panel discussions and presentations of scholarly papers related to the recent and far-reaching changes in the accounting profession. Speakers and panelists included senior representatives of the largest public accounting firms, major academic institutions, the U. S. Securities and Exchange Commission, and the Public Company Accounting Oversight Board. The conference was patterned after the successful November 2000 Hall of Fame event.

A Business Meeting of The Academy was held on October 8, 2005 in Columbus, Ohio followed by a Meeting of Officers,

Trustees, Committee Chairs and Editors, generating several discussion items. Treasurer Jennifer Reynolds-Moehrle distributed the June 30, 2005 financial statements. Dale L. Flesher reported the receipt of tax materials at the Tax History Research Center at the University of Mississippi from the Accounting History Research Center at Georgia State University. Daniel L. Jensen stated that Elliott L. Slocum transferred eleven thousand pounds of books, journals, and other materials from the Accounting History Research Center at Georgia State University to The Ohio State University Business Library. These materials, consisting of over four hundred books plus pamphlets and journals, were placed in The Ohio State University Library as a special collection identified as the "Academy of Accounting Historian's Collection." Access to these materials would be available to researchers via inter-library loan. Duplicate or poor-condition books not accepted by The Ohio State University Library were placed into a silent auction at the October 6-8, 2005 conference. Barbara D. Merino reported that 12 doctoral students attended The Academy of Accounting Historians/Accounting Hall of Fame Conference. The conference registration fee was waived for all doctoral students, and five received grants from various sources including a donation from Barbara D. Merino and Alan G. Mayer. The recipient of the inaugural Thomas J. Burns Biographical Research Award was Dale L. Flesher in recognition of his biographical research in accounting.

President Jensen announced that he and Gary J. Previts had been working with Hanns-Martin Schoenfeld to establish an endowment fund within The Academy to "encourage and support research on the history of accounting by doctoral students and young accounting faculty." The Margit F. Schoenfeld and Hanns-Martin W. Schoenfeld Scholarship in Accounting History was endowed by a gift from Hanns-Martin Schoenfeld in memory of his late wife, Margit F. Schoenfeld. The Schoenfeld family pledged to grow the endowment to \$100,000 in the future. Schoenfeld formally announced the gift and initial contribution during the luncheon of the October 2005 conference.

A few weeks earlier, The Academy received news that William D. Samson, (Academy President 2002, University of Alabama) passed away on September 15, 2005 while attending the 17th Annual Conference on Accounting, Business & Financial History at Cardiff Business School in Wales. Gary J. Previts memorialized Samson's contributions to The Academy in Columbus at the Conference in October.

2006: Salvador Carmona (IE School of Business) served as president of The Academy during 2006, focusing on global outreach and online availability of *The Notebook*. His tenure provided an opportunity to expand The Academy's profile overseas with valuable service from our international membership.

A meeting of Academy Officers, Trustees, Committee Chairs and Editors was held on March 24, 2006 in Dublin, Ireland, fostering several discussions. Shyam Sunder (Yale University), president-elect of the AAA, presented a project outline for a Global Accounting Archive, which would be a cooperative venture between the AAA, European Accounting Association, and The Academy of Accounting Historians. Sunder was seeking interested members to define the project's scope, funding opportunities, and strategies for supporting the Archive. President Carmona appointed Gary J. Previts as interim liaison for The Academy. President Carmona announced that John Richard Edwards (Cardiff University) would chair the Richard G. Vangermeersch Manuscript Award Committee, Marta Macias (Carlos III University Madrid) would chair the Membership Committee, and Luca Zan (University of Bologna) would chair the Doctoral Committee. The Trustees signed a resolution appointing Robert C. Kee (University of Alabama) as a Corporate Director of The Academy, joining Mary S. Stone and Jimmy W. Martin in these legally established positions (Mary S. Stone also serves as corporate agent). The Academy of Accounting Historians continued its tax-exempt status with the U.S. Internal Revenue Service as a 501(c) (3) organization. Gary J. Previts reported on behalf of the Electronic Dissemination Committee stating that a pilot online offering of the *Notebook* was available. The Academy Administrator, Kathy Rice (University of Alabama) expressed an interest in resigning, prompting President-Elect Stephen P. Walker to search for a new Academy administrator. President-Elect Walker was also asked to study the long-term administrative structure of The Academy.

The Eleventh World Congress of Accounting Historians occurred on July 19-22, 2006 in Nantes, France. Yannick Lemarchand (University of Nantes) served as convener of the Eleventh Congress.

2007: Stephen P. Walker (Cardiff University) served as president of The Academy during 2007, focusing on the long-term administrative structure of The Academy and improvement of membership renewal via an update of the website.

A meeting of Academy Officers and Trustees took place

on April 27, 2007 in Lisbon, Portugal during the European Accounting Association. New Academy Administrator, Tiffany J. Welch (Case Western Reserve University), submitted a report of her activities since replacing Kathy Rice as Administrator in the fall of 2006. Rebecca Hayes (University of Alabama) was also employed to coordinate distribution of the *Accounting Historians Journal*. It was agreed that Welch's immediate goals were extremely important and should be pursued without delay, namely, reformatting and updating the website, sending membership renewal reminders, and creating a standard welcoming email for distribution to new and renewing members. Welch submitted a membership report including details on the decline in membership, citing concern from some new European members regarding benefits of membership prompting their non-renewal. Difficulties in processing memberships, applications and subscriptions from outside the United States also were reported. Marta Macias, chair of the Membership Committee, and her committee members were thanked for their successful recruitment efforts in 2006. Treasurer Jennifer Reynolds-Moehrle presented financial statements for the year, noting the budget included provision for The Academy research conference that was now planned for spring 2008.

President Walker provided commentary on Academy developments over the past few months, first announcing that Alfred R. Roberts, the second president of The Academy, passed away on May 6, 2007 [see *Notebook*, Volume 30, No. 1]. Additional comments followed including: a joint research conference was being planned by The Academy and the Public Interest Section of the AAA for early 2008; Walker met in Cardiff with Takehisa Hashimoto, Secretary of the Accounting History Association of Japan, an Association seeking to develop stronger links with The Academy; Walker met in Cardiff with Hiroshi Okano, President-Elect of The Academy; and Walker visited Istanbul, Turkey where he gave an address regarding The Academy to the Association of Accounting Academics and discussed the pending 2008 Twelfth World Congress of Accounting Historians in Istanbul with Oktay Güvemli and his sponsoring colleagues.

Esteban Hernández-Esteve reported on his international initiative in South America, the "International Conference on Accounting and Auditing-Accounting History", which was held on August 28 – September 1, 2006 in Bogota, Colombia. The conference had 400 attendees and sought to encourage research, teaching, and development of accounting history networks in Latin America and beyond. Hernández-Esteve reported that

Colombia was an established base for pursuit of initiatives involving other countries in the region. He expressed the hope for a World Congress of Accounting Historians in Latin America for 2016.

At the meeting of The Academy's Officers, Trustees, Committee Chairs and Editors held on March 24, 2006 in Dublin, Ireland, President Walker commented on the status of the long-term administrative structure study of The Academy. President Walker reported he examined the history of The Academy's organization, its structure, objectives and membership, previous considerations of strategy, and the role of disciplinary associations in the global academic environment. In January 2007, Academy members were invited to participate in the review by contributing "observations, criticisms and suggestions" on the workings of The Academy. Analysis of the responses was discussed, including the long-term decline in membership, revealing the need to comprehensively address the future structure and functioning of The Academy. President Walker stated his intention to complete and distribute the strategic review prior to The Academy's meeting during the 2007 Annual Meeting of the AAA in Chicago.

The Business Meeting of The Academy occurred on August 7, 2007 in Chicago, Illinois during the AAA Annual Meeting on August 5-8, 2007. Recipients of select Academy awards were announced and Daniel L. Jensen reported on the Global Accounting Digital Archive Network (GADAN), which was supported by the current and the incoming AAA presidents. President Walker noted that an Academy research conference was not organized in 2007 due to other opportunities for presentation of accounting history papers including the *Accounting History* conference in Banff, Canada. Treasurer Jennifer Reynolds-Moehrle reported The Academy's audit and Form 990 were completed without issues. The Academy received full funding for the Margit F. Schoenfeld and Hanns-Martin W. Schoenfeld Scholarship in Accounting History. Monies were received to initiate a fund in memory of Academy co-founder Alfred R. Roberts, who died on May 6, 2007.

In November 2007, long-time Academy member John Yeakel contributed a substantial endowment to The Academy "to inspire others to do the same." Subsequently, an anonymous friend of Yeakel contributed to the endowment, emphasizing that "the fund should help The Academy ride through low points, make awards, encourage research, and raise new interest in accounting history."

2008: During 2008, Hiroshi Okano (Osaka City University) served as president of The Academy. As president, Okano undertook the role of leading a series of discussions, which led to a memorandum of understanding with the AAA in late 2008.

A Meeting of Academy Officers and Trustees was held on April 12, 2008 at the first joint mid-year conference of The Academy and the Public Interest Section of the AAA at the Hyatt Regency Crystal City in Arlington, Virginia. In the absence of Joann Noe Cross, editor of *The Notebook*, Stephanie D. Moussalli (Rhodes College) presented her report. In the report, Cross raised several questions relating to *The Notebook* that were discussed. James J. McKinney (University of Maryland) joined the External Relations and Communications Committee along with current Committee members Cross and Moussalli. Daniel L. Jensen noted the time was right to form an arrangement with the AAA that would benefit The Academy. He moved that The Academy pursue a memorandum of understanding to identify the mutual benefits gained between the AAA and The Academy. The goal was for the organizations to reach agreement over a three- to five-year period. After extensive discussion and unanimous vote, it was agreed that a memorandum be sent by Academy President Okano to AAA President Previts, by hard copy and by email along with email copies to Tracey Sutherland, Executive Director of the AAA, and to The Academy officers and trustees, stating: "The Academy of Accounting Historians (AAH) proposes the initiation of a discussion of a memorandum of understanding between the Academy and the American Accounting Association (AAA) for the purpose of exploring the mutual benefits to our respective memberships which may be identified through cooperative efforts between the AAA and the AAH. Such memorandum of understanding would be non-binding and non-exclusive and would seek to support the advance of our discipline, broadly defined."

A Business Meeting of The Academy also was held on April 12, 2008 during the conference of The Academy of Accounting Historians and the Public Interest Section of the AAA. Administrator Tiffany J. Welch distributed a geographical dispersion report of Academy members. Welch also presented a report proposing the redesign and relocation of The Academy website. Treasurer Jennifer Reynolds-Moehrle presented her financial report noting that the auditors would finish their work shortly.

The Twelfth World Congress of Accounting Historians took place on July 20-24, 2008 in Istanbul, Turkey with support from The Academy of Accounting Historians. The theme of the

congress was "Accounting History and Culture: From the Past to the Present." Oktay Güvemli of Marmara University served as convener of the congress. There were 573 participants and 239 presentations covering a wide range of accounting history topics. Among activities at the congress was a cake-cutting ceremony by Jean-Guy Degos, Remzi Örtten, Oktay Güvemli, Richard G. Vangermeersch, Richard P. Brief, and Stephen P. Walker in celebration of the 35th anniversary of The Academy of Accounting Historians.

A Business Meeting of The Academy also occurred on August 3, 2008 at the Hilton Anaheim during the annual meeting of the AAA in Anaheim, California. Included in the conversation was a letter from The Academy proposing a memorandum of understanding between The Academy and the AAA, which prompted a discussion of the benefits and drawbacks of such an arrangement. Gary J. Previts noted that the AAA was considering its procedures for handling such requests and that the incoming president of the AAA, Susan F. Haka, would work with President Hiroshi Okano and President-Elect Cheryl S. McWatters of The Academy on the issue. Various committee reports were given. In honor of the 35th anniversary of The Academy of Accounting Historians, a celebratory cake was cut by six past Academy presidents: Dale L. Flesher, Daniel L. Jensen, Barbara D. Merino, Lee D. Parker, Gary J. Previts, and Richard G. Vangermeersch.

In November 2008, Hiroshi Okano, president of The Academy, and Susan F. Haka, president of the American Accounting Association, signed a nonexclusive memorandum of understanding between the two organizations "to develop academic exchange and cooperation in teaching and research in the furtherance of the advancement and dissemination of learning."

2009: Cheryl S. McWatters (University of Alberta) served as The Academy's president for 2009. During her term, President McWatters looked for ways to improve administrative efficiency, communications, and member services, including changes to The Academy website. She encouraged Academy members to provide input on how The Academy might support their needs as researchers and scholars. Increasing Academy membership (both U.S. and international) was also on her agenda. A retired membership category was introduced to provide a more economical way for retirees to remain active members.

The 2009 Academy Research Conference took place on March 26-27, 2009 in Paris, France in conjunction with the

14th Conference of *Journées d'Histoire de la Comptabilité et du Management*. This was the first time The Academy hosted its research conference outside North America. Over 70 participants had the opportunity to meet with colleagues from around the globe, discussing and debating research themes and commenting on a wide variety of research papers that highlighted the conference theme: "History of Transportation, Accounting and Management Evolutions." During the conference, recipients of two Academy awards were recognized. Nicolas Praquin of the University of Paris-Dauphine was presented the 2008 Richard G. Vangermeersch Manuscript Award for his paper "The Emergence and Disappearance of Risk Assessment in Banking: The Case of the Credit Lyonnais in France in the Nineteenth and Twentieth Centuries," and Mahmoud A. Ezzamel of the Cardiff Business School was presented the 2009 Hourglass Award for his research and publication in accounting history, including his work relating to accounting in ancient Egypt and Mesopotamia that was recognized as a major contribution to understanding the multi-faceted role of accounting during this period.

A Business Meeting of The Academy was held on August 2, 2009 in New York, New York. Additional recipients of select Academy awards were announced. Administrator Tiffany J. Welch reported on The Academy's membership as of July 2009. James J. McKinney assumed the position of editor and David McCollum-Oldroyd the position of assistant editor of *The Notebook* beginning with the October 2009 issue. In 2009, Cheryl S. McWatters, president of The Academy and Maria Bergamin, president of the Italian Society of Accounting History, signed a memorandum of understanding between the two organizations to develop academic exchange and cooperation.

2010: Gregory Waymire (Emory University) served as president of The Academy during 2010. President Waymire's concerns included the structure and governance of The Academy and alternatives to ensure its vitality into the future.

Based upon previous conversations regarding the future direction of The Academy, in January 2010 President Waymire convened an ad hoc Strategy Committee and charged the group with providing input on two broad issues: (1) Structure and Governance, and (2) Strategic Initiatives. A broad discussion on the issue of structure and governance focused on whether The Academy would be better served by an alternative governance arrangement. Two primary alternatives were considered: one was to broaden The Academy to be an international group that

would seek global members and a second alternative was for The Academy to seek status as a formal section of the AAA. The broad issue of strategic initiatives dealt with identifying targeted activities that could be developed to increase awareness of history among accounting academics. This issue was related to structure and governance as both were motivated by concern over the declining membership in The Academy. In correspondence with the Strategy Committee, President Waymire provided information for consideration by the group and a timeline for activities and deliverables.

In a July 13, 2010 memo sent to members of The Academy, President Waymire included information sent by members of the Strategy Committee and a summary of issues without recommendations. He intended to discuss this information with Academy members at the upcoming meetings of the AAA and The Academy of Accounting Historians/Accounting Hall of Fame Conference. Online surveys would also be considered to solicit input from Academy members. Waymire pointed out there were no recommendations in his memo and his interest was to further the conversation and obtain input on potential changes in managing The Academy. President Waymire noted it was his hope that after obtaining this input, the Strategy Committee would draft recommendations.

A Business Meeting of The Academy occurred on August 1, 2010 in San Francisco, California. Recipients of select Academy awards were announced. A discussion ensued on the Strategic Initiatives Report that was sent to Academy members in July. Members commented on the strategic future of The Academy including the possibility of seeking status as a formal section of the AAA or broadening itself as an international group seeking more global members.

The Academy of Accounting Historians/Accounting Hall of Fame 2010 Research Conference titled "Accounting in Economic Recovery and Reform," was held on September 30 – October 2, 2010 in Columbus, Ohio. The conference consisted of professional panels, speeches, and concurrent academic paper sessions on both historical and public policy issues in the U.S. and around the world. The conference was a sequel to two previous jointly sponsored conferences, in 2000 and 2005.

In December 2010, President Waymire requested feedback from Academy members on the issues discussed above as prepared by the Strategy Committee dealing with (1) the Structure and Governance of The Academy and (2) the future Strategic Initiatives of The Academy. Overall, 25% of the individual

members responded to the survey. Respondents to the survey were equally divided in their opinions for the following options: (1) broaden The Academy to become an interdisciplinary international scholarly society, (2) keep The Academy United States-centric and seek status as a new section of the AAA or (3) maintain the status quo where The Academy continues to operate under its present structure as an independent organization. Based on the survey, membership did not provide a clear preference for a single direction on The Academy's future. Therefore, it appeared desirable to continue seeking ways The Academy's activities could be balanced in the multiple interests of its members. On the issue of strategic initiatives, the survey results indicated The Academy should pursue education outreach, which could encompass initiatives including commentary on contemporary policy issues and continuing education for historians and others.

The Academy noted the May 12, 2010 passing of Alan G. Mayper, a longtime active member of The Academy and financial supporter of doctoral student participation at Academy events.

2011: James J. McKinney (University of Maryland) served as president of The Academy during 2011. During his presidency, McKinney devoted significant attention to transitioning The Academy by updating electronic communications, exercising more control over the design and content of the website, and employing the internet.

The theme of the 2011 Academy's Research Conference, "Modern Perspectives of Accounting History: 125 Years of the American Institute of Certified Public Accountants 1887-2012", provided a forum for papers that developed contemporary and historical perspectives of accounting with an emphasis on the AICPA, founded in 1887, and its role within the accounting profession. The conference was held on June 2-4, 2011 at the Robert H. Smith School of Business, University of Maryland in College Park, Maryland with 50 attendees. Two plenary sessions were offered, one on "125 Years of the AICPA – An Interaction" with Robert H. Colson (Grant Thornton) and a second on "AICPA Horizons 2025" with Gregory J. Anton (Chair-elect of the Board of Directors, AICPA) and J. Thomas Hood, III (Maryland Association of CPAs). Over a dozen papers were presented during three concurrent paper sessions. Preceding the research conference, a tour of the National Archives at College Park, Maryland, site of many important agency records including those of

the SEC and Treasury, was conducted. During the research conference, a Business Meeting of The Academy was held on June 4, 2011. Treasurer Jennifer Reynolds-Moehrle summarized the 2010 Academy financial statements and noted that independent auditors issued a clean opinion on The Academy's statements.

Based on a suggestion by previous President Waymire, The Academy planned and offered a CPE session at the Annual Meeting of the AAA in Denver on August 6-11, 2011. The Saturday, August 6 morning session was well attended and presented topics on publication opportunities, research material resources and theories of accounting history research methods. Presenters included Sudipta Basu, Barbara D. Merino, Stephen R. Moehrle, Gary J. Previts and Jennifer Reynolds-Moehrle. The success of the session encouraged members to offer future CPE sessions at the annual AAA meetings, but members decided Sunday afternoon sessions would better promote attendance for The Academy's business meeting and ice cream social which would follow the session.

A Business Meeting of The Academy occurred on August 7, 2011 in Denver, Colorado. Select Academy awards were presented and the successful inclusion of the *Accounting Historians Journal* in JSTOR electronic listing services was announced. The membership report noted that individual memberships were above last year but institutional memberships were down from the prior year. The treasurer's report noted that The Academy received an unqualified audit opinion for 2010. Yvette J. Lazdowski (Plymouth State University) reported she would undertake a new series in *The Notebook* titled "Voices of Experience", which would include interviews with or short articles by Academy members. Stephanie D. Moussalli reminded Academy members that the Global Accounting Digital Archive Network (GADAN), a joint effort of The Academy of Accounting Historians, the AAA, and the European Accounting Association, combined many sources of freely available digital information and archives related to accounting in various parts of the world and aimed to assemble links to accounting archives. The current GADAN committee consisted of Stephanie D. Moussalli as The Academy representative, James J. McKinney as the AAA representative, and Lúcia Lima Rodrigues, representing the European Accounting Association.

The Academy lost two distinguished members in 2011. Hanns-Martin W. Schoenfeld, the third president of The Academy and a life member, passed away on February 24, 2011. Schoenfeld was a faculty member at the University of

Illinois from 1962 until his retirement. He and his wife were the benefactors of the Margit F. Schoenfeld and Hanns-Martin W. Schoenfeld Scholarship in Accounting History with the inaugural award presented by The Academy in 2008.

On December 5, 2011, Eugene H. Flegm, who served as the 1989 president of The Academy, passed away at the age of 82. After his presidential term, Flegm served as Chair of the Trustees from 1990-1998. Shortly thereafter, he retired from General Motors Corporation (GM) as General Auditor. Upon completion of his service as Chair of the Trustees, he was given an honorific title of Honorary Trustee, a non-elective office. His book *How to Meet the Challenges of Relevance and Reliability* was republished in 2004. An alumnus of The Ohio State University, his skill at raising funds to support Academy activities was unequaled among his peers.

2012: Joann Noe Cross (University of Wisconsin-Oshkosh) served as president of The Academy in 2012 for the first of a two-year term. The value of a two-year term of service, which was originally employed during the early years of The Academy, became clear as early as 2006 when Salvador Carmona raised concerns that too frequent turnover in key positions was not a stable factor for governance. By 2011, the evidence clearly supported this view.

Gloria L. Vollmers (University of Maine) was approved unanimously by the leadership of The Academy as Editor of the *Accounting Historians Journal* beginning with the June 2012 issue. See details of her editorial team appointments below in the section relating to *AHJ*. The April 2012 issue of *The Notebook* included the first article in the newly established "Voices of Experience" series, featuring an interview with long-time member and renowned accounting historian Richard G. Vangermeersch. The interview was conducted by Yvette J. Lazdowski, who was interested in establishing the series to gather reflections, wisdom, and advice from Academy members who could inspire current and future members of The Academy.

The Thirteenth World Congress of Accounting Historians took place on July 17-19, 2012 in Newcastle upon Tyne in England. The main theme of the Congress was "The Role of Accounting in Industrial Expansion and Decline." David A. McCollum-Oldroyd (Durham University) served as convener of the Thirteenth Congress. The conference was well attended with representatives from various parts of the world including America, Australia, Scandinavia and Russia. Plenary sessions

and a number of concurrent research paper presentations were made. Also, Thomas N. Tyson (St. John Fisher College) presented a one-day seminar on July 16, 2012, "World Congress PhD Seminar: Conducting and Critiquing Research in Accounting History," designed for individuals seeking to conduct research in accounting history. The seminar was a condensed version of a four-day PhD course that Tyson had developed and initially presented at Aarhus University in Denmark in 2010.

At the Annual Meeting of the AAA on August 4-8, 2012 at the Gaylord National Resort and Convention Center in Washington, D.C., The Academy held a CPE Workshop on Sunday, August 5, 2012 entitled "Accounting History Boot Camp: How to Conduct Research in Accounting History." Thirty persons attended the workshop designed to provide "how-to" information for academics interested in research in accounting history. Presentations topics included development of accounting thought, introduction to archival research methods, sources of data and archives, sample research topics, and suggested readings. Presenters at the Boot Camp included Gary J. Previts, Barbara D. Merino, Joann Noe Cross, Gloria L. Vollmers, James J. McKinney, Stephanie D. Moussalli, Royce Kurtz, Robert W. Russ, and Yvette J. Lazdowski.

A Business Meeting of The Academy was also held on August 5, 2012. Recipients of select Academy awards were announced. Gloria L. Vollmers was introduced as the new editor of the *Accounting Historians Journal*. The membership update noted that individual memberships were up but institutional memberships were down from 2011. The treasurer's report noted The Academy's independent audit for its 2011 financial statements was completed and no issues were found. It was also noted that The Academy received an anonymous gift in June 2012 to establish the Barbara D. Merino Award for Excellence in Accounting History Publication—Stephanie D. Moussalli received the inaugural award in 2013.

In 2012, The Academy received another anonymous gift to establish The Alfred R. Roberts Memorial Research Award, which was created to provide grants to Academy members for research that supports the 35 goals identified by Richard G. Vangermeersch as reprinted in the April 2012 issue of the *Accounting Historians Notebook* [pages 6-9]. Alfred R. Roberts served as the second president and as a long-serving secretary of The Academy. Yvette J. Lazdowski was the recipient of the inaugural Alfred R. Roberts Memorial Research Award in 2013.

2013: Joann Noe Cross served a second term as president of The Academy during 2013. She was the first person to hold a two-year term as president of The Academy since the years 1984-1985. During her second year, she guided The Academy through its 40th Anniversary and hosted the organization's research conference at her university's campus.

At the Annual Meeting of the AAA on August 3-7, 2013 at the Hilton Anaheim Hotel in Anaheim, California, The Academy held a CPE Workshop on Sunday, August 4, 2013 entitled "Accounting History Boot Camp: Additional Topics in Accounting History Research." Twenty-one persons attended the workshop intended to continue the theme of the 2012 CPE Workshop. Topics included updates on sources of data and archives, online digital resources, publishing opportunities and conference announcements, and additional theories of accounting history research. Presenters at the Boot Camp included Joann Noe Cross, Royce Kurtz, James J. McKinney, Barbara D. Merino, Stephanie D. Moussalli, Gary J. Previts, Gloria L. Vollmers, and Yvette J. Lazdowski.

The Academy of Accounting Historians held its 40th Anniversary Conference on October 17-19, 2013 in Sage Hall at the University of Wisconsin-Oshkosh. The conference featured 18 papers and three plenary sessions. The first plenary included a brief history of the University of Wisconsin-Oshkosh and its College of Business presented by Joshua Ranger, University Archivist. The two other plenary sessions addressed The Academy, its history and its future. Gary J. Previts and Yvette J. Lazdowski reported on their work with Edward N. Coffman in updating the history of The Academy from the last history published in December 1998. They presented a pictorial review of the administrations of presidents of The Academy from 1999 through 2013. A key plenary session focused on the future of The Academy with presentations by Richard G. Vangermeersch concerning the direction of accounting history research and by Jennifer Reynolds-Moehrle, Academy treasurer, leading a discussion on what The Academy needs to be working on in the future.

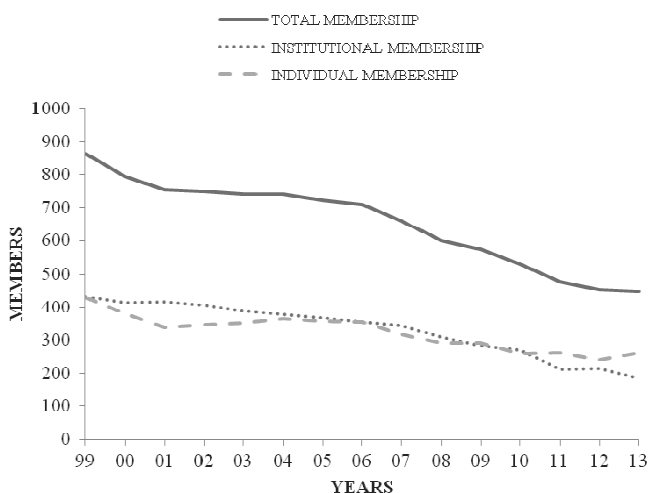
In 2013, two of The Academy's former presidents, Richard P. Brief of New York University and Elliott L. Slocum of Georgia State University, passed away. Richard P. (Dick) Brief died on May 24 in New York City. He served as president of The Academy during 1980 and 1981. His contributions to the literature were presented in a tribute published in the December 2013 issue of the *Accounting Historians Journal* by Robert Bloom. Elliott L. Slocum passed away on October 28 in Atlanta,

Georgia. He served as president of The Academy in 1998. Among his contributions, Slocum served as editor of *The Notebook* and presided over the events of The Academy's 25th anniversary year.

MEMBERSHIP

General: During the period covered in this paper, The Academy's membership declined in response to general demographic trends, represented by the aging and retirement of accounting academics, along with the reduction of institutional/library members due to the rapidly changing technology permitting libraries to obtain the *Accounting Historians Journal* and *The Notebook* by means of digital versions supplied contractually through services such as EBSCO and JSTOR. Individual membership, while diminishing, steadied in recent years, with total membership nearing 500 (see Exhibit 1), as compared to a high of about 800 at the peak of membership in the late 1990s.

EXHIBIT 1
The Academy of Accounting Historians
Membership Trends
1999-2013



Life Membership: The Academy bylaws provide that scholars of distinction in accounting history may be designated as life members. At the Business Meeting of The Academy on August 7, 2007 in Chicago, Illinois, the Life Membership Committee

Report presented by Cheryl S. McWatters, Chair of the Committee, noted that there were no firm criteria for life membership in The Academy, making it difficult for the committee to make recommendations. The Committee recommended a list of criteria, which included the requirement that the member should be internationally recognized as a scholar. The motion to approve the selection criteria as reported in the October 2007 *Notebook* was carried unanimously.

At the August 11, 2001 Officers, Trustees, Committee Chairs and Editors Meeting in Atlanta, Georgia, David A. R. Forrester, Robert W. Gibson, and Robert H. Parker were elected to life membership for their dedication and contributions to accounting history. In the following year at the 2002 Meeting of Officers, Trustees, and Committee Chairpersons on August 14, 2002 in San Antonio, Texas, Maureen H. Berry and Esteban Hernández-Esteve were elected to life membership for their contributions to accounting history. James Don Edwards was elected to life membership status at the November 8, 2003 Officers and Trustees Meeting in Denton, Texas for his contributions to accounting history.

For his many years of service, including as president of The Academy and numerous contributions to accounting history, Richard G. Vangermeersch was elected in 2004 to life membership. In 2005, long-time member and former Academy president Hanns-Martin W. Schoenfeld was bestowed life membership.

In 2009, Richard P. Brief was awarded life membership in The Academy. Brief was world renowned for his writings on accounting history subjects and edited several series of new and reprinted book materials about the development of accounting thought, including the popular series published by Arno Press and Garland Press. Brief also served The Academy as president, trustee, and long-term member of the editorial board of the *Accounting Historians Journal*.

Richard K. Fleischman was also honored with life membership in The Academy in 2009. Fleischman achieved an enviable record of publications in journals, research monographs and books, not to mention his attendance and contribution at conferences around the globe. Fleischman served as president of The Academy and multiple terms as editor of the *Accounting Historians Journal*.

In recognition of his scholarly and other outstanding contributions to the advancement of accounting history and to The Academy as president, vice-president, trustee, and service on a variety of committees, in 2010 Thomas A. Lee was awarded life membership status in The Academy.

In 2011, Richard H. Macve was conferred life membership in The Academy. Macve’s scholarly research is wide ranging. His interests in the historical development of accounting in the United Kingdom, United States, and China provide perspective on his contemporary research interests in financial reporting and auditing as well as environmental accounting.

Edward N. Coffman, past president of The Academy and former editor of the *Accounting Historians Journal* was awarded life membership in The Academy in 2013. Coffman’s work in accounting history has been published in journals and he coauthored a monograph profiling the first 50 members of the Accounting Hall of Fame at The Ohio State University.

Also in 2013, Daniel L. Jensen was honored with life membership in The Academy. Jensen is a past president of The Academy and served over the past two decades as academic administrator for the Accounting Hall of Fame at The Ohio State University. He authored volumes containing the collected writings of several members of the Accounting Hall of Fame and served as convener of several Accounting Hall of Fame Conferences at The Ohio State University.

Since 1981, when four distinguished individuals were first selected for honorary life membership in The Academy, the number of life members increased to fourteen by the end of 1998, and to twenty-eight by the end of 2013. Life Membership recipients for the years 1999-2013 and their affiliations are listed in Table 4.

TABLE 4
Life Membership
1999-2013

<u>Year</u>	<u>Recipient</u>	<u>Affiliation</u>
1999	No Selection	
2000	No Selection	
2001	David A.R. Forrester	Strathclyde University
	Robert W. Gibson	Deakin University
	Robert H. Parker	University of Exeter,
UK		
2002	Maureen H. Berry	University of Illinois
	Esteban Hernández-Estève	Bank of Spain
2003	James Don Edwards	University of Georgia
2004	Richard G. Vangermeersch	University of Rhode Island
2005	Hanns-Martin W. Schoenfeld	University of Illinois
2006	No Selection	
2007	No Selection	
2008	No Selection	

TABLE 4, continued
Life Membership
1999-2013

2009	Richard P. Brief	New York University
	Richard K. Fleischman	John Carroll University
2010	Thomas A. Lee	University of Alabama
2011	Richard H. Macve	London School of Economics and Political Science
2012	No Selection	
2013	Edward N. Coffman	Virginia Commonwealth University
	Daniel L. Jensen	The Ohio State University

FINANCING

The treasurer of The Academy prepares an annual budget and reviews financial performance regularly with a formal financial report at midyear, which is usually summarized during The Academy's business meeting. The financial statements are audited annually in conformity with requirements in the by-laws. "Clean" audit opinions have been obtained each year to date, since the inception of The Academy.

The financial circumstances of investment favored The Academy during the late 1990s when interest rates were high and interest income was a positive and useful supplement to the income stream of The Academy. Given that the business model of an academic service organization such as The Academy is constrained in how it can produce income, dues, contributions, donations, and interest income represent the largest and regular streams of income. Dues increases have been modest throughout the period of positive interest income. Since the 'great recession' with falling interest rates, and with the reduction of institutional members (whose dues are higher than individual members), the need to increase individual member annual dues was necessary. Individual dues had been relatively stable, until recent years, when loss of institutional membership caused a reweighting of individual and institutional membership dues. Individual dues were \$40 in 1998 and 1999 during this period of The Academy's history. Student membership dues were \$8. Beginning in 2008, retired individual dues were set at \$30 and have remained at that level. Institutional membership dues increased from \$50 in 2000, through the following decade to the level of \$100 in 2013. There were gradual increases to \$55, \$75 and \$95 before reaching the \$100 level.

Individual dues increased to \$45 in 2001, \$50 in 2011 and recently increased to \$60 in 2013. Given that the dues provide a subscription to a refereed journal, which is the most senior and valued in the field, the dues are still considered to be reasonable, but the ability to continue raising dues in the future seems problematic. The principal costs of the organization relate to administrative support, publishing activities, and meetings to serve the needs of members.

The budgeting process is regularly targeted at break even. Occasionally, when unexpected expenses develop due to reduction in availability of volunteer time and effort, costs tend to result in small operating deficits. Officers and trustees are not compensated. In 2013, staff salaries and the costs of journal and notebook publication totaled slightly more than \$27,000. Conference expenses, website maintenance, travel for editors and audit fees make up much of the remainder of the expense profile. Expenses totaled \$38,038 and revenues were \$46,125 with dues providing \$32,190. This represented a positive profile because of a favorable stream of royalty and program revenues coming together, a somewhat atypical profile for annual operations. Several of the previous years had shown modest decreases in net change in assets due to operations that pointed out the diminishing revenue stream from dues. During 2013, the conclusion of the 40th anniversary year, annual operating activities produced a positive result of over \$8,000 and was accompanied by an overall increase in net assets according to the certified auditor's report for the period.

At the beginning of this period, The Academy had ended 1998 with over \$140,000 in assets, and slightly more than \$29,000 in liabilities. Due to substantial contributions dedicated to the support of doctoral students (The Schoenfeld Fund) and a large number of funded sponsored awards which have received dedicated donations to cover them, The Academy's assets have grown to over \$400,000 as of 2013 year end with liabilities slightly over \$26,000. Of the asset total, nearly \$300,000 is restricted for awards and various conference activities.

ACADEMY ACTIVITIES

Variety and volume of activities and awards increased substantially during this period. Capturing the full details and describing each of these events is beyond the scope of this paper. However, due to technology which is available to all members, namely the availability of past issues of The *Notebook*, ample

access to details can be found therein. In the case of recently established awards, because of their novelty, more attention and detail has generally been given.

President's Hourglass Award: The President's Hourglass Award was established in 1974 with the first presentation being made to Michael Chatfield at The Academy's second annual business meeting in New Orleans. At that time, Stephen A. Zeff was recognized as the 1973 recipient. The retrospective recognition was done to have the date of the first Hourglass Award coincide with the founding year of The Academy. Every year since, this prestigious award has been given to honor a person (or persons) in recognition of significant contributions to the literature of accounting history. Of the individuals who have received the award, five have been twice honored – Michael Chatfield (1974 and 1996), Esteban Hernández-Esteve (1984 and 1995), Basil S. Yamey (1976 and 1992), Richard G. Vangermeersch (1988 and 1996), and Stephen A. Zeff (1973 and 2001). The President's Hourglass Award recipients and their recognized works are presented in Table 5 for the years 1998-2013.

TABLE 5
President's Hourglass Award
1998-2013

<u>Year</u>	<u>Recipient</u>	<u>Recognized Work</u>
1998	Robert H. Parker	Lifetime of contribution to research and publication in accounting history.
1999	Richard K. Fleischman	Lifetime of contribution to research and publication in accounting history.
2000	Yannick Lemarchand	Lifetime of contribution to research and publication in accounting history.
2001	Stephen A. Zeff	<i>Henry Rand Hatfield: Humanist, Scholar, and Accounting Educator.</i>
2002	Dale A. Buckmaster	<i>Development of the Income Smoothing Literature, 1893-1998: a Focus on the United States.</i>
2003	Richard V. Mattessich	Significant contributions to the study of accounting history over a sustained period of time.
2004	Lee D. Parker	Lifetime of contribution to research and publication in accounting history.
2005	Stephen P. Walker	<i>Towards the 'Great Desideratum'. The Unification of the Accountancy Bodies in England 1870-1880.</i>
2006	Warwick N. Funnell	Lifetime of contribution to research and publication in accounting history.

TABLE 5, continued
President's Hourglass Award
1998-2013

<u>Year</u>	<u>Recipient</u>	<u>Recognized Work</u>
2007	Salvador Carmona	Lifetime of contribution to research and publication in accounting history.
2008	Geoffrey H. Burrows	<i>Promise Fulfilled.</i>
2009	Mahmoud A. Ezzamel	Contribution to ancient Egyptian and Mesopotamian accounting history and contemporary management accounting.
2010	Thomas N. Tyson	Contribution to and defense of traditional accounting historiography.
2011	Oktay Güvemli	Lifetime of contribution to research and publication in accounting history.
2012	Alan J. Richardson	Lifetime of contribution to research and publication in accounting history.
2013	David A. McCollum-Oldroyd	Lifetime of contribution to research and publication in accounting history.

Richard G. Vangermeersch Manuscript Award: At the August 20, 1986 Academy trustees meeting, the trustees endorsed a proposal for an Accounting History Manuscript Award. The purpose of the award was to encourage accounting faculty with a recently earned doctorate degree to conduct historical research in accounting. The award was to be given annually starting in 1988 to full-time accounting faculty who had received a doctorate within seven years prior to date of submission. In 1995, eligibility for the award was extended to include full-time accounting faculty holding a masters degree, when such a degree was considered a terminal degree. At the meeting of trustees, officers, and key members on March 16, 1991, it was decided that the Manuscript Award be named in honor of Richard G. Vangermeersch, a supporter of the Manuscript Award. The Richard G. Vangermeersch Manuscript Award recipients and their recognized manuscript titles are presented in Table 6 for the years 1999-2013.

TABLE 6
Richard G. Vangermeersch Manuscript Award
1999-2013

<u>Year</u>	<u>Recipient</u>	<u>Manuscript Title</u>
1999	No Selection	
2000	No Selection	

TABLE 6, continued
 Richard G. Vangermeersch Manuscript Award
 1999-2013

<u>Year</u>	<u>Recipient</u>	<u>Manuscript Title</u>
2001	Maria Macias	"Privatization and Management Accounting." "Systems Changes: The Case of the 19th Century Spanish Tobacco Monopoly."
2002	Yin Xu	"Becoming Professional: Chinese Accountants in Early Twentieth-Century Shanghai."
2003	Shanta Davie	"Accounting's Uses in Exploitative Human Engineering: Theorizing Citizenship, Indirect Rule and Britain's Imperial Expansion."
2004	No Selection	
2005	No Selection	
2006	Suki Sian	"Patterns of Prejudice: Social Exclusion and Racial Demarcation in Professional Accountancy in Kenya."
2007	Phillip Cobbin	"The Best Brains in Public Accountancy—the Restricted Membership of the Army Accountancy Advisory Panel 1942-1945."
2008	Nicolas Praquin	"The Emergence and Disappearance of Risk Assessment in Banking: The Case of the Credit Lyonnais in France in the Nineteenth and Twentieth Centuries."
2009	James J. McKinney	"Audit Companies: Emergence, Prevalence, and Prominence in the United States Accounting Profession."
2010	Michael E. Doron	"I Ask the Profession to Stand Still: The Evolution of American Public Accountancy, 1927-1962."
2011	No Selection	
2012	Pierre Labardine	"19th Century French Banking."
2013	Kevin C. Carduff	"Stewardship in Corporate Reporting: The Annual Reports of U.S. Steel (1938 – 1969)."

Monograph Series: The Monograph Series began in 1976 and was initially edited by Gary J. Previts, who participated in writing each of the first three monographs. In December 1980, James F. Gaertner (then at the University of Notre Dame) assumed the editorship of the series. He supervised monograph numbers four and five published in 1983 and 1986, respectively. James L. Boockholdt (University of Houston) became the third editor of the series at the beginning of 1987. In 1989, O. Finley Graves became the fourth editor of the Monograph Series. Monograph number six was published in 1991, honoring S. Paul Garner for his contributions on the occasion of his eightieth

birthday. The Garner monograph was the last monograph to be funded and published through The Academy.

After a discussion of the Monograph Series at the meeting of trustees, officers, and key members on March 16, 1991, it was suggested that Editor Graves investigate the possibility of having the Monograph Series published through another party. In 1991, Graves negotiated with Richard P. Brief, accounting editor of Garland Publishing, Inc., to have future issues of the Monograph Series published by Garland. The Academy would retain academic editorial control while Garland would publish and market volumes. Two monographs were published under the arrangement with Garland, monographs number seven and number eight. Subsequently, Routledge Publishers acquired Garland. In 2004, Routledge published The Academy's Monograph Number Nine titled *The Institute of Accounts: Nineteenth-Century Origins of Accounting Professionalism in the United States* by Stephen E. Loeb and Paul J. Miranti, Jr. This publication was also considered the first title in the Routledge New Works in Accounting History series. After the publication of monograph number nine, the Monograph Series remained inactive for a number of years and at a meeting of The Academy's officers on July 8, 2013, a vote was taken to discontinue the Monograph Series.

Thomas J. Burns Biographical Research Award: The Thomas J. Burns Biographical Research Award was established in 2005 to recognize excellence in biographical research in the discipline of accountancy and to honor Thomas J. Burns, a past president of The Academy and a long-time professor at The Ohio State University. The award includes a plaque and a financial award. Recipients of the Thomas J. Burns Biographical Research Award and their recognized works are presented in Table 7 for the years 2005-2013.

TABLE 7
Thomas J. Burns Biographical Research Award
2005-2013

<u>Year</u>	<u>Recipient</u>	<u>Recognized Work</u>
2005	Dale L. Flesher	Lifetime Achievement.
2006	Richard G. Vangermeersch	<i>The Life and Writings of Stuart Chase (1888-1985): From an Accountant's Perspective</i> and other papers and monographs on biography.

TABLE 7, continued
Thomas J. Burns Biographical Research Award
2005-2013

<u>Year</u>	<u>Recipient</u>	<u>Recognized Work</u>
2007	Donald E. Tidrick	Studies of the Comptrollers General of the United States and previous published biographies.
2008	Stephen A. Zeff	Lifetime Achievement and <i>Henry Rand Hatfield: Humanist, Scholar, and Accounting Educator</i> .
2009	E. Richard Criscione	<i>Abraham J. (Abe) Briloff A Biography</i> .
2010	Laurie A. Barfitt	<i>The Contributions of John Lansing Carey to the Profession of Accountancy</i> .
2010	Daniel L. Jensen	Accounting Hall of Fame Biographical Series including books, articles, pamphlets, and profiles of many Hall of Fame members.
2011	Edward N. Coffman	Lifetime Achievement.
2012	No Selection	
2013	Stephen P. Walker	Collection of biographical work on women accountants in Britain.

Innovation in Accounting History Education Award: In 2001, The Academy of Accounting Historians established the Innovation in Accounting History Education Award to encourage innovation in accounting history education. A plaque commemorating the award recognized one or more contributors who developed and implemented an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses. To be eligible, the innovation must have been used in a course taught by the applicant(s).

The 2001 Innovation in Accounting History Education Award was presented to Dan Deines and David R. Vruwink (both of Kansas State University) for integration of accounting history along with accounting theory throughout their theory course. The course was created as a result of an Accounting Education Change Commission (AECC) grant. The award recipients related features of corporate structure, such as separation of ownership and management, and unlimited life to accounting concepts such as business entity, periodicity, going concern, as well as the effect of the Great Depression and the advent of the Securities and Exchange Commission as to historical cost, thus placing the course in a historical context throughout.

William D. Samson (University of Alabama) received the 2003 Innovation in Accounting History Education Award for integration of accounting history throughout his courses.

Using a 21st century concept, Quality of Earnings, he developed a case that studied the antebellum corporate circumstance of the Mobile and Ohio Railroad to afford a rich comparative setting for discussion of similar contemporary situations. The case improved MBA students' abilities to identify and critically examine similar aspects of contemporary 21st century accounting challenges, including earnings management and the application of cash-flow-based performance measures, such as earnings before interest, tax, depreciation, and amortization ("EBITDA"). The case, complete with original data sets and information, supported instruction to increase the experiential base and understanding of students, using pre and post testing. A subsequent coauthored paper appeared in *Issues in Accounting Education* [November 2003].

David A. McCollum-Oldroyd (University of Newcastle) was the 2004 Innovation in Accounting History Education Award recipient. His project addressed the Accounting Change module offered as an undergraduate final year elective. The module assisted students to develop a critical understanding of the historical processes that shape the practice of accounting. The module sought to stimulate interest in history, and encourage a research career as an accounting historian.

The recipient of the 2005 Innovation in Accounting History Education Award was Ingrid Jeacle for her Senior Honors (fourth year) course at the University of Edinburgh Management School, entitled Accounting and Everyday Life. This new course incorporated accounting history within the broad framework of 'everyday life' i.e., alternate domains to the factory or financial institutions. Accounting's interaction with subjects such as art, architecture, shopping, race, gender and the home were examined. Historical accounting research was then used to illustrate these scenarios. A core objective was to make history an integral part of the framework for understanding diverse accounting subjects, rather than presenting them as an isolated and special topic devoid of importance to contemporary settings and dilemmas.

Robert Bloom (John Carroll University) received the 2008 Award for his use of historical account books from the 18th and 19th centuries in teaching financial accounting courses, especially at the introductory level. Such materials served to improve how students learned about the interests of preparers and users of information while increasing curiosity about how such books were prepared and their purposes. Explaining such transactions, often involving barter, provided a basis for discussion of the his-

tory of the periods in which the books were kept and how they compared to current practices.

There were two separate winners of the 2009 Innovation in Accounting History Education Award. Jayne E. Bisman (Charles Sturt University, Australia) was recognized for her work in establishing a Masters level course in Accounting and Business History, offered via distance education. The offering, including study notes and materials, enhanced students' interest in the history of accounting and the relationship to business and government from ancient to recent times. A case analysis of the course was undertaken, featuring discussion of: the orientation of the course; the structure, delivery and content, inclusive of the development and mapping of the curriculum; approaches used in enhancing students' capacities for historical reasoning and generic competencies; and, the rationale for, and nature of assessment practices. Aspects relating to the course were elaborated upon in an article entitled "Making Accounting Historians" in the *Accounting Historians Journal* [June 2009].

Ellen J. Lippman (University of Portland) was recognized for her study in identifying accounting culpability during the Holocaust in World War II Germany. Lippman developed an instructional case using historical documentation to enable students to consider their own responsibility for the preparation and reporting of information. Specifically, the case provided an income statement from the Buchenwald concentration camp that projected anticipated revenue and expenses. As detailed information about the financial statement was introduced, students considered accountants' responsibility for the preparation of information, which should not be separated from the intended use of the information. Lippman's material subsequently appeared as a paper "Accountants' Responsibility for the Information They Report: An Historical Case Study of Financial Information," in the *Accounting Historians Journal* [June 2009].

Thomas N. Tyson (St John Fisher College) received the 2010 Innovation in Accounting History Education Award for designing a course to guide individuals with an interest in conducting research in accounting history that have little or no formal training in history research. The course examined major subject areas (biography, culture, race and gender, genealogy/critical theory, practice/theory, and profession/professionalism), and methodologies (archival, case study, oral history interviews, empirical, and theoretical) in the domain of accounting history research. Tyson presented the course as a PhD Seminar at Aarhus University, Denmark in January 2010. The course included a mix

of formal lectures on how to conduct and evaluate accounting research and student engagement through group work assignments. Aspects of the course were provided in the October 2012 issue of *The Notebook*.

The 2011 Innovation in Accounting History Education Award was presented to Bob van den Brand, Eddy Cardinaels, Gerf Jan Luijten, Ivo van Amelsfoort and Edith Leung (all of Tilburg University, Netherlands) for their in-depth applications of blended learning (i-Star) in financial accounting and accounting history. The recipients developed a system that added web-based applications to their courses to encourage greater student application of and participation in accounting history subjects embedded in the Financial Accounting (Accounting I) course taught to students in the first year of their bachelor’s degree.

At The Academy’s 40th Anniversary Conference in October 2013, Donald L. Ariail, (Southern Polytechnic State University) accepted the 2013 Innovation in Accounting History Education Award on behalf of his team which included Joseph Durden (Nova Southeastern University), Marilyn Leathart (Concordia University of Texas), and Lynette Chapman-Vasill (Texas A&M University–San Antonio). Their research work produced an historical case for classroom use regarding comparative changes in practice in governmental accounting and auditing, titled: “Avondale Estates: A Case Study in Governmental Accounting and Auditing – A Historical Approach.” Audits reports and financial statements from over a period of seven decades for the city of Avondale Estates, Georgia, in suburban Atlanta were compared. The comparison of 1928 and then 2005, for historical perspective, was a cross-disciplinary study of the content and information of the material from these years, and was undertaken in order to aid in the teaching of current governmental accounting standards.

The Innovation in Accounting History Education Award recipients and their affiliations are presented in Table 8 for the years 2001-2013.

TABLE 8
Innovation in Accounting History Education Award
2001-2013

<u>Year</u>	<u>Recipient</u>	<u>Affiliation</u>
2001	Dan Deines	Kansas State University
	David R. Vruwink	Kansas State University
2002	No Selection	
2003	William D. Samson	University of Alabama

TABLE 8, continued
Innovation in Accounting History Education Award
2001-2013

<u>Year</u>	<u>Recipient</u>	<u>Affiliation</u>
2004	David A. McCollum-Oldroyd	University of Newcastle
2005	Ingrid Jeacle	University of Edinburgh
2006	No Selection	
2007	No Selection	
2008	Robert Bloom	John Carroll University
2009	Jayne E. Bisman	Charles Sturt University
	Ellen J. Lippman	University of Portland
2010	Thomas N. Tyson	St. John Fisher College
2011	Eddy Cardinaels	Tilburg University
	Gert Jan Luijten	Tilburg University
	Edith Leung	Tilburg University
	Ivo van Amelsfoort	Tilburg University
	Robert van den Brand	Tilburg University
2012	No Selection	
2013	Donald L. Ariail	Southern Polytechnic State University
	Joseph Durden	Nova Southeastern University
	Marilyn Leathart	Concordia University of Texas
	Lynette Chapman-Vasill	Texas A&M University—San Antonio

Margit F. Schoenfeld and Hanns-Martin W. Schoenfeld Scholarship in Accounting History: The Academy annually selects an individual or individuals as the recipient or recipients of the Margit F. Schoenfeld and Hanns-Martin W. Schoenfeld Scholarship in Accounting History. The purpose of the scholarship is to encourage and support research on the history of accounting by doctoral students and recently appointed accounting faculty. The scholarship was endowed by a gift from Hanns-Martin W. Schoenfeld in memory of his late wife, Margit F. Schoenfeld. Hanns-Martin W. Schoenfeld formally announced the gift and presented an initial contribution to start the fund at the luncheon at The Academy of Accounting Historians/Accounting Hall of Fame Conference on October 6-8, 2005 in Columbus, Ohio. At the Academy Business Meeting on August 7, 2007 in Chicago, Illinois, Academy President Stephen P. Walker noted that the funds provided by Hanns-Martin W. Schoenfeld in 2005 generated sufficient income to award a scholarship in 2008. In early 2011, Hanns-Martin W. Schoenfeld passed away. His estate added to the already generous endowment created by himself and his wife, the late Margit F. Schoenfeld.

In 2008, the inaugural Margit F. Schoenfeld and Hanns-Martin W. Schoenfeld Scholarship in Accounting History was awarded to Sonia Granado Suarez (University of Las Palmas de Gran Canaria) to assist with her PhD research into “The History of Noble Household Accounting: The Marquisate of Adeje, the County of La Gomera and the Seigneurial Estate of El Mierro, Canarias, 16th-18th Centuries.”

The recipient of the 2009 Margit F. Schoenfeld and Hanns-Martin W. Schoenfeld Scholarship in Accounting History was Delfina Rosa da Rocha Gomes (faculty member at University of Minho, Portugal) for her proposal entitled “Accounting for the Public Sector.” Her research examined accounting changes in the Portuguese public sector from the 17th century to the present. The 2011 recipient of the Margit F. Schoenfeld and Hanns-Martin W. Schoenfeld Scholarship in Accounting History was Ofélia Maria Machado Pinto (student, University of Ballarat) whose research was “Accounting and Slavery: the Case of Companhia Geral do Grão Pará e Maranhão in 18th Century Portugal.”

In 2012, two recipients, Miguel Goncalves (PhD student, University of Minho, Portugal) and Martin Persso (PhD student, Royal Holloway, University of London) were selected to receive the Margit F. Schoenfeld and Hanns-Martin W. Schoenfeld Scholarship in Accounting History. Miguel Goncalves’ proposal was titled “On the Interrelations between Accounting and the State: the Chartered Pernambuco and Paraiba General Trading Company (1759-1780),” and Martin Persson’s proposal was titled “Six Essays on Accounting Objects.”

The recipient of the 2013 Margit F. Schoenfeld and Hanns-Martin W. Schoenfeld Scholarship in Accounting History was Krysta Heathcote (University of Johannesburg, South Africa) for her research on the professionalization of accountancy in the Orange Free State and Natal. Her groundbreaking work reflected a recent resurgence of accounting history interest in that country. The study by Heathcote revealed the differing strategies employed to bring about accounting professionalization during the period 1907-1960. The Margit F. Schoenfeld and Hanns-Martin W. Schoenfeld Scholarship in Accounting History recipients and their affiliations are presented in Table 9 for the years 2008-2013.

TABLE 9
Margit F. Schoenfeld and Hanns-Martin W. Schoenfeld
Scholarship in Accounting History
2008-2013

<u>Year</u>	<u>Recipient</u>	<u>Affiliation</u>
2008	Sonia Granado Suarez	University of Las Palmas de Gran Canaria
2009	Delfina Rosa da Rocha Gomes	University of Minho, Portugal
2010	No Selection	
2011	Ofélia Maria Machado Pinto	University of Ballarat
2012	Miguel Goncalves Martin Persso	University of Minho, Portugal Royal Holloway, University of London
2013	Krysta Heathcote	University of Johannesburg

The Alfred R. Roberts Memorial Research Award: In 2012, The Academy received an anonymous gift to establish The Alfred R. Roberts Memorial Research Award to provide grants to Academy members for research seeking to support the 35 goals identified by Richard G. Vangermeersch as reprinted in the April 2012 issue of *The Notebook* [pages 6-9]. Alfred R. Roberts served as the second president and as a long-serving secretary of The Academy. Roberts, an Academy founder, died on May 6, 2007.

In 2013, the inaugural Alfred R. Roberts Memorial Research Award was awarded to Yvette J. Lazdowski for her work in coordinating the Accounting History Boot Camp presentations at the annual American Accounting Association meetings. These continuing professional education sessions provided an opportunity for current and future Academy members to share their knowledge and interest in accounting history.

TABLE 10
The Alfred R. Roberts Memorial Research Award
2013

<u>Year</u>	<u>Recipient</u>	<u>Affiliation</u>
2013	Yvette J. Lazdowski	Plymouth State University

Barbara D. Merino Award for Excellence in Accounting History Publication: A recently established award was named in honor of Barbara Dubis Merino, Professor Emerita, University of North Texas, and co-author of two editions of a widely used book on the history of accounting in the United States. The award recognizes the author(s) of the best book length work

on an accounting history topic in the period of selection and includes a monetary prize. The initial award was made in 2013 based upon a recommendation from a selection committee established by The Academy’s leadership.

At The Academy’s 40th Anniversary Research Conference, Stephanie D. Moussalli received the first Merino Award for her book, *The Fiscal Case Against Statehood: Accounting for Statehood in New Mexico and Arizona* [2012, Lexington Books]. The book is a study of the accounting and fiscal policies of New Mexico and Arizona, which joined the Union in 1912 despite opposition from some of their residents. She found that while territorial residents’ fears of steep increases in the cost of government were well founded, statehood also significantly improved their governments’ accountability for use of public funds.

TABLE 11
Barbara D. Merino Award for Excellence in
Accounting History Publication
2013

<u>Year</u>	<u>Recipient</u>	<u>Affiliation</u>
2013	Stephanie D. Moussalli	Rhodes College

World Congresses of Accounting Historians: Oktay Güvemli (Marmara University, Istanbul) edited an important work surveying the various major congresses of accountants over the last century. He dedicated Chapter 2 of his 2006 book, *World Congresses Relevant to Accounting and Turkish Accounting Congresses and Symposiums*, to reporting on the World Congresses of Accounting Historians from the origin in 1970 through the Tenth Congress in 2004. Details related to congresses since 2004 (all of which occurred during the period of this study) are covered extensively, including photographs and program information, in proximate issues of *The Notebook*.

From the inception in 1970 until the second event in 1976, the congress languished until leaders of The Academy sponsored the Second Congress in Atlanta. Thereafter these meetings were held every four years. At the 2000 Congress in Madrid, a petition was received from Garry D. Carnegie of Australia to hold these events more frequently. Past conveners of the congress decided to test this approach, assigning to Carnegie the role of convener of the Ninth Congress in Melbourne in 2002. Thereafter through 2010 the event was held every two years at a venue decided upon by the group of past conveners. The Academy provided a

financial subvention to these events when requested and assisted in coordination and communication of the event and scheduling the meetings of the conveners. By 2008 however, the conveners reevaluated the timing and decided that a return to the four-year cycle would be prudent, especially given the frequency of similar events. The congresses continue to be well attended and hosts are in place for events in Italy in 2016 and Russia in 2020. The years, conveners, and locations of the World Congresses of Accounting Historians are listed in Table 12 for the years 1999-2013.

TABLE 12
World Congresses of Accounting Historians
1999-2013

<u>Congress</u>	<u>Year</u>	<u>Conveners</u>	<u>Location</u>
Eighth	2000	Esteban Hernández-Esteve	Universidad Carlos III de Madrid Madrid, Spain
Ninth	2002	Garry D. Carnegie	Deakin University Melbourne, Australia
Tenth	2004	Dale L. Flesher	University of Mississippi-Oxford
		Richard G. Vangermeersch	University of Missouri-St. Louis
Eleventh	2006	Yannick Lemarchand	University of Nantes Nantes, France
Twelfth	2008	Oktay Güvemli	Marmara University Istanbul, Turkey
Thirteenth	2012	David A. McCollum-Oldroyd	Newcastle University upon Tyne Newcastle, England

**The World Congresses originated in 1970. See Güvemli for a history of the period 1970-2006: <http://jyw.znufe.edu.cn/kjs/wxjc/kjzzxl/200807/P020080717339448976623.pdf>*

Accounting Historians Journal: On January 1, 1998, Richard K. Fleischman and A. J. Cataldo (production editor) assumed the editorship of the *Accounting Historians Journal (AHJ)* from Barbara D. Merino and Patti A. Mills. Victoria K. Beard continued on the editorial staff as book review editor.

At a meeting of the Trustees and Officers at the Four Points Sheraton on Saturday, May 22, 1999 in Tuscaloosa, Alabama, Editor Fleischman discussed the problem of fewer manuscript submissions to the *AHJ*. He proposed an annual prize for the best article to appear during the year. Following some

discussion about the nature of the prize, a motion was made to have three awards: \$500 for the best article and \$200 each for the second and third best, so that total expenses would be about \$1,000 per year. There was agreement that this award would be given in each of the next three years and then its impact assessed. The motion was seconded and carried by unanimous vote. William D. Samson suggested that second and third places be designated “award for excellence” because of the negative connotation of being second (or third). This was agreed. In the December 1999 issue of the *AHJ* [page 174] the following appeared: “The Academy of Accounting Historians is pleased to announce the institution of annual prizes for the best manuscripts published in the *Accounting Historians Journal* as determined by its editorial board, commencing with Volume 26 (1999). The prize for best manuscript will be in the amount of \$500, with two additional awards for excellence of \$200 each.” The awards continue up to today but from time to time the award amounts are adjusted to reflect budget considerations. Joint winners were selected as best papers for Volume 32 [2005] and there were no selection of Award for Excellence Papers for Volume 32. Recipients of the Best Paper Award and the Award for Excellence Papers published in the *AHJ* are presented in Table 13 and Table 14, respectively.⁴

TABLE 13
Accounting Historians Journal
Best Paper Award
1999-2013

<u>Award for Year</u>	<u>Author(s)</u>	<u>Recognized Work</u>
Volume 26 (1999)	Leslie S. Oakes Mark A. Covaleski Mark W. Dirsmith	“Labor’s Changing Responses to Management Rhetorics: A Study of Accounting-Based Incentive Plans during the First Half of the 20th Century,” <i>December issue</i> .

⁴ While different descriptions (e.g., winner and runner-up) have been used in the *AHJ* and *The Notebook* to refer to the papers selected for the awards, the descriptions used in this paper are Best Paper Award and Award for Excellence Papers, which the authors feel best reflect the wording of the original proposal at the meeting of Trustees and Officers on May 22, 1999.

TABLE 13, continued
Accounting Historians Journal
 Best Paper Award
 1999-2013

<u>Award for Year</u>	<u>Author(s)</u>	<u>Recognized Work</u>
Volume 27 (2000)	Keith W. Hoskin Richard H. Macve	"Knowing More as Knowing Less? Alternative Histories of Cost and Management Accounting in the U.S. and the U.K," <i>June issue.</i>
Volume 28 (2001)	Linda M. Kirkham Ann Loft	"The Lady and the Accounts: Missing from Accounting History?" <i>June issue.</i>
Volume 29 (2002)	Alan J. Richardson	"Professional Dominance: The Relationship Between Financial Accounting and Managerial Accounting, 1926-1986," <i>December issue.</i>
Volume 30 (2003)	Richard K. Fleischman R. Penny Marquette	"The Impact of World War II on Cost Accounting at the Sperry Corporation," <i>December issue.</i>
Volume 31 (2004)	Warwick N. Funnell	"Accounting and the Pursuit of Utopia: The Possibility of Perfection in Paraguay," <i>June issue.</i>
Volume 32 (2005)	Fernando Gutiérrez Carlos Larrinaga Miriam Núñez	"Cost and Management Accounting in Pre-Industrial Revolution Spain," <i>June issue.</i>
	Sarah A. Holmes Sandra T. Welch Laura R. Knudson	"The Role of Accounting Practices in the Disempowerment of the Coahuiltecan Indians," <i>December issue.</i>
Volume 33 (2006)	Thomas N. Tyson Richard K. Fleischman	"Accounting for Interned Japanese-American Civilians during World War II: Creating Incentives and Establishing Controls for Captive Workers," <i>June issue.</i>

TABLE 13, continued
Accounting Historians Journal
 Best Paper Award
 1999-2013

<u>Award for Year</u>	<u>Author(s)</u>	<u>Recognized Work</u>
Volume 34 (2007)	Charles W. Wootton Barbara E. Kemmerer	"The Emergence of Mechanical Accounting in the U.S., 1880-1930," <i>June issue</i> .
Volume 35 (2008)	Valerio Antonelli Trevor Boyns Fabrizio Cerbioni	"The Development of Accounting in Europe in the Era of Scientific Management: The Italian Engineering Conglomerate, Ansaldo, 1918-1940," <i>June issue</i> .
Volume 36 (2009)	Norman B. Macintosh	"Effective Genealogical History: Possibilities for Critical Accounting History Research," <i>June issue</i> .
Volume 37 (2010)	Warwick N. Funnell	"On His Majesty's Secret Service: Accounting for the Secret Service in a Time of National Peril 1782-1806," <i>June issue</i> .
Volume 38 (2011)	Jesse F. Dillard Linda V. Ruchala	"Veblen's Placebo: Another Historical Perspective on Administrative Evil," <i>June issue</i> .
Volume 39 (2012)	Jacques Richard	"The Victory of the Prussian Railway 'Dynamic' Accounting Over the Public Finance and Patrimonial Accounting Models (1838-1884): An Early Illustration of the Appearance of the Second Stage of Capitalist Financial Accounting and a Testimony Against the Agency and the Market for Excuses Theories," <i>June issue</i> .
Volume 40 (2013)	Dale L. Flesher Gary John Previts	"Donaldson Brown (1885-1965): The Power of an Individual and His Ideas Over Time," <i>June issue</i> .

TABLE 14
Accounting Historians Journal
 Award for Excellence Papers
 1999-2013

<u>Award for Year</u>	<u>Author(s)</u>	<u>Recognized Work</u>
Volume 26 (1999)	Stephen A. Zeff	"The Evolution of the Conceptual Framework for Business Enterprises in the United States," <i>December issue</i> .
Volume 26 (1999)	Gloria L. Vollmers	"Using Distribution Costs in Decision Making at the Dennison Manufacturing Company, 1909 to 1949," <i>June issue</i> .
Volume 27 (2000)	Thomas A. Lee	"A Social Network Analysis of the Founders of Institutionalized Public Accountancy," <i>December issue</i> .
	Joel H. Armernic Russell J. Craig	"Accountability and Rhetoric During a Crisis: Walt Disney's 1940 Letter to Stockholders," <i>December issue</i> .
Volume 28 (2001)	Warwick N. Funnell	"Accounting for Justice: Entitlement, Want and the Irish Famine of 1845-7," <i>December issue</i> .
	Carol Normand Charles W. Wootton	"The Recognition and Valuation of Current Assets on the Balance Sheet in the United States, 1865-1940," <i>December issue</i> .
Volume 29 (2002)	Margaret Lamb	"Defining 'Profits' for British Income Tax Purposes: A Contextual Study of the Depreciation Cases, 1875-1897," <i>June issue</i> .
	Christopher J. Napier	"The Historian as Auditor: Facts, Judgments and Evidence," <i>December issue</i> .

TABLE 14, continued
Accounting Historians Journal
 Award for Excellence Papers
 1999-2013

<u>Award for Year</u>	<u>Author(s)</u>	<u>Recognized Work</u>
Volume 30 (2003)	Trevor Boyns	"In Memoriam: Alexander Hamilton Church's System of 'Scientific Machine Rates' at Hans Renold Ltd. c.1901-c.1920," <i>June issue</i> .
	Lisa Evans	"Auditing and Audit Firms in Germany before 1931," <i>December issue</i> .
Volume 31 (2004)	Rob Bryer	"The Roots of Modern Capitalism: A Marxist Accounting History of the Origins and Consequences of Capitalistic Landlords in England," <i>June issue</i> .
	Sally M. Schultz Joan Hollister	"Single-Entry Accounting in Early America: The Accounts of the Hasbrouck Family," <i>June issue</i> .
Volume 32 (2005)		No Award for Excellence Papers selected.
Volume 33 (2006)	Cheryl S. McWatters Yannick Lemarchand	"Accounting Representation and the Slave Trade: The <i>Guide du Commerce</i> of Gagnat de L'Aulnais," <i>December issue</i> .
	Alan J. Richardson	"Auditor Switching and the Great Depression," <i>December issue</i> .
Volume 34 (2007)	John R. Edwards Stephen P. Walker	"Accountants in the British Census," <i>December issue</i> .
	Jean L. Heck Robert E. Jensen	"An Analysis of the Evolution of Research Contributions by <i>The Accounting Review</i> , 1925-2005," <i>December issue</i> .
Volume 35 (2008)	Masayoshi Noguchi John R. Edwards	"Professional Leadership and Oligarchy: The Case of the ICAEW," <i>December issue</i> .
	Lynne Oats Pauline Sadler	"Accounting for the Stamp Act Crisis," <i>December issue</i> .

TABLE 14, continued
Accounting Historians Journal
 Award for Excellence Papers
 1999-2013

<u>Award for Year</u>	<u>Author(s)</u>	<u>Recognized Work</u>
Volume 36 (2009)	Igance De Beelde Nathalie Gonthier-Besacier Alain Mikol	"Internationalizing the French Auditing Profession," <i>June issue</i> .
	Robert W. Russ Gary John Previts Edward N. Coffman	"Corporate Governance in the 19th Century: Evidence from the Chesapeake and Ohio Canal Company," <i>December issue</i> .
Volume 37 (2010)	Nicolas Praquin	"The Crédit Lyonnais in France (c.1871-1918): Using Cash Flow Analysis to Assess Risk in Banking," <i>June issue</i> .
	Louis J. Stewart	"A Contingency Theory Perspective on Management Control System Design among U.S. Ante-Bellum Slave Plantations," <i>June issue</i> .
Volume 38 (2011)	John R. Edwards	"Accounting on English Landed Estates during the Agricultural Revolution—A Textbook Perspective," <i>December issue</i> .
	Jill Hooks Ross E. Stewart	"Farmers, Politics, and Accounting: The History of Standard Values—An Accounting Convenience or Political Arithmetic?" <i>December issue</i> .
Volume 39 (2012)	Robert J. Kirsch	"The Evolution of the Relationship Between the U.S. Financial Accounting Standards Board and the International Accounting Standard Setters: 1973-2008," <i>June issue</i> .

TABLE 14, continued
Accounting Historians Journal
 Award for Excellence Papers
 1999-2013

<u>Award for Year</u>	<u>Author(s)</u>	<u>Recognized Work</u>
Volume 39 (2012)	Hugo Nurnberg	"Objectives of Financial Reporting, Aboriginal Cost, and Pooling of Interests Accounting," <i>December issue</i> .
Volume 40 (2013)	Kevin Feeney	"Railroad Audits: Some Arrived Ahead of Schedule," <i>June issue</i> .
	Cynthia L. Krom Stephanie Krom	"The Whiskey Tax of 1791 and the Consequent Insurrection: 'A Wicked and Happy Tumult'," <i>December issue</i> .

With the June 2000 issue of the *AHJ*, Hans J. Dykxhoorn succeeded A. J. Cataldo as production editor and Cheryl S. McWatters succeeded Victoria Beard as book review editor, a position she held since December 1994. To help streamline journal activities, the position of production editor of the *AHJ* was eliminated beginning with the December 2000 issue and the related duties (e.g., putting mailing labels on the journals and arranging for them to be mailed) were assigned to The Academy's administrator. A. J. Cataldo served as production editor for the years 1998-1999 and Hans J. Dykxhoorn served in that capacity for the June 2000 issue.

In 2001, Fleischman handed over the editorial responsibilities to Stephen P. Walker (University of Edinburgh, later in 2003 he joined the faculty at Cardiff University), and for the first time the editorship of the *AHJ* went abroad. At the April 7, 2001 Meeting of Officers, Trustees and Committee Chairs at the Hilton St. Louis Frontenac during the Midwest AAA regional meeting in St. Louis, Missouri, Editor Walker requested direct access to the budgeted editor's funds. A proposal was presented and approved to set up a fund of \$3,000 on an imprest basis to pay for the editor's travel and incidental expenses related to service for The Academy.

In the June 2001 issue, the title Book Review Editor was changed to Reviews Editor, and in recognition of the mutual advantage to be gained by engaging with the broader community of historians, a new section of the *AHJ*, "Interfaces" was established. As Editor Walker noted, "The object is to reconnoiter literature in

history for emerging themes with implications for research directions, theoretical perspectives and methodologies in accounting history.” At the August 11, 2001 Officers, Trustees, Committee Chairs and Editors Meeting at the Atlanta Marriott Marquis during the AAA annual meeting on August 12-15, 2001, a lengthy discussion centered on whether or not The Academy should publish the *AHJ* with a commercial publisher. However, the contract with Birmingham Printing and Publishing Company was renewed in November 2001 for the next several years. A motion for an annual \$6,000 travel budget for the editor of the *AHJ* for 2002 and 2003 was approved at the November 17, 2001 Meeting of Officers, Trustees, Committee Chairs, and Editors.

Stephen P. Walker served as editor of the *AHJ* for five years (2001-2005). At the Meeting of Officers, Trustees Committee Chairs, and Editors on October 8, 2005 in Columbus, Ohio, Editor Walker gave his final editor’s report. Richard K. Fleischman assumed the editorship of the *AHJ* at the beginning of 2006.

The Business Meeting of The Academy was held on August 7, 2007 in Chicago, Illinois in conjunction with the AAA Annual Meeting on August 5-8, 2007. President Stephen P. Walker noted that Richard K. Fleischman, editor of the *AHJ*, recommended The Academy use an associate editor to help with the *AHJ* especially because of the number of manuscript submissions from authors whose first language was not English. Royce D. Kurtz (University of Mississippi), an ad hoc member of the Digitization Task Force, reported that the *AHJ*, from its beginning through 2005, had been digitized to the article level and posted on the open web in the Digital Accounting Collection of the University of Mississippi.⁵

To provide for a wider dissemination of accounting history scholarship, The Academy of Accounting Historians contracted with the Gale Group for online distribution of the *AHJ* from 2001. The full text of the journal was to be available in the “History Resource Center” and “Expanded Academic” databases at galegroup.com.

An item discussed at a Meeting of The Academy’s Officers and Trustees held on April 12, 2008 was the future editorship of the *AHJ*. Editor Fleischman indicated at the August 7, 2007 Business Meeting of The Academy in Chicago, Illinois that he would not

⁵ For information on how the University of Mississippi Library came to digitize the early years of the *Accounting Historians Journal*, see Kurtz, Royce D., Herrera, David K. and Moussalli, Stephanie D., “Digitizing the *Accounting Historians Journal*: A Short History,” *Accounting Historians Journal* (December 2006).

seek re-appointment as editor when his term ended in December 2008. In response thereto, a search committee was established to identify candidates who would have an interest in the position of editor of the *AHJ*. Current Editor Fleischman was kept informed by the search committee of its progress. In the process of the editor search, Fleischman contacted one of the nominees, Christopher J. Napier (Royal Holloway, University of London), to determine his interest in a joint editorship of the *AHJ*. Napier was receptive with the understanding that a co-editorship with Fleischman would subsist for three years and there would be no significant change to the format of the *AHJ*. Fleischman would review submissions from the Americas (New World) and with the printers, while Napier would manage submissions for the rest of the world. This co-editorship commenced on January 1, 2009. Also at the April 12, 2008 meeting, Cheryl S. McWatters tendered her resignation after nearly a decade of service as book review editor (2000) initially and then reviews editor of *Interfaces* (2001-2008). Co-Editors Fleischman and Napier agreed to share the editorial responsibilities of Editor McWatters.

At a Business Meeting of The Academy on August 2, 2009 in New York, New York, Co-Editor Fleischman provided information about the *AHJ* including the comment that there were a greater number of manuscripts in process than in several years previously. Fleischman also noted that articles on new parts of the world such as Malaysia, Nepal, and Brazil had been received, reversing an *AHJ* trend of the last several years.

Co-Editor Fleischman announced that JSTOR invited the *AHJ* to be listed and become associated with its program of commitment to both preservation of and access to important scholarly journal literature. An Academy Task Force was appointed by President Waymire in May 2009 and concluded arrangements with JSTOR in late 2010. The digitized volumes of the *AHJ* (including all back issues) would begin appearing in about 12 to 18 months. There would be a three-year moving wall (embargo) which would allow for other subscriptions services and The Academy to continue to focus on directing availability of these volumes to additional audiences.

Co-Editors Fleischman and Napier completed their terms as co-editors with the December 2011 issue of the *AHJ* journal. Starting in 2012, Gloria L. Vollmers (University of Maine) assumed the editorship of *AHJ* and the concept of associate and assistant editors that had been used in various forms by prior editors was re-implemented. Warwick N. Funnell (Kent University) and David A. McCollum-Oldroyd (Durham University) were selected as

associate editors, and Robert W. Russ (Northern Kentucky University) was selected as assistant editor to address production and post acceptance matters.

As previously noted in earlier sections relating to annual summaries for 2003, 2004, and 2006, leaders of The Academy identified and began to study electronic dissemination of print publications, including the *AHJ* and *The Notebook*, in response to changing technologies and market forces. By 2013, arrangements were made for electronic dissemination of the *Accounting Historians Journal*, including online access through The University of Mississippi Collections, JSTOR, and EBSCO. The latter two arrangements represented important developments, in that institutional subscription and membership began a precipitous decline in the late 1990s as these and similar consolidators of journal materials came onto the scene. The contractual arrangements with JSTOR in late 2010 preceded those with EBSCO. The latter was concluded in early 2013, after several years of discussion and evaluation that involved terminating options such as ProQuest and outlets sponsored by Gale Publications, among others. Given the rapid change in the technology of publication and dissemination, it seems likely that the potential for changes in the publication and dissemination practices of the *AHJ* will continue. *The Notebook* became fully digitized with the October 2009 issue [Volume 32, No. 2] during the administration of President Cheryl S. McWatters. Limited hard copies of this semi-annual *Notebook* continued to be supplied to libraries that required or requested hard copy versions for their collections. The substantial majority of *Notebooks* are now distributed via PDF email attachment to members.

Similar publication issues, such as importance of citation counts and 'pre-publication' copies of accepted papers related to *AHJ* papers, have placed these subjects on a high priority list for Academy leaders to address.

Editors and Editorial Board: Over the 15-year period 1999-2013, the following four individuals served as either editor, co-editor, or as both of the *AHJ*: Richard K. Fleischman, Stephen P. Walker, Christopher J. Napier, and Gloria L. Vollmers.

Richard K. Fleischman served as editor from 1999-2000, Stephen P. Walker served as editor from 2001-2005, Fleischman edited for the years from 2006-2008 and then he co-edited with Christopher J. Napier from 2009-2011. Gloria L. Vollmers has served as editor for the years since 2012. Current and former members of the Editorial Board are listed in Table 15.

TABLE 15
Current and Former Members of the Editorial Board
Accounting Historians Journal
1999-2013

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
Marcia Annisette	X	X	X	X	X										
C. Richard Baker	X	X													
Ron Baker	X	d													
Jesse V. Boyles											X	X	X	X	X
Trevor Boyns	X	X	X	X	X	X	X	d							
Robert J. Bricker															X
Richard P. Brief															X
Dale A. Buckmaster											X	X	X	X	X
Kees Camfferman	X	X	X	X	X										
Salvador Carmona	X	X	X	X	X	X	X	X	X	d	X	X			
Garry D. Carnegie	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Mark A. Covalesski						X	X	X	X	X	X	X	X	X	X
Ignace DeBeelde	X	X	X	X	X										
John R. Edwards	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Richard K. Fleischman	X								X	X	X	X	X		

TABLE 15, continued
Current and Former Members of the Editorial Board
Accounting Historians Journal
1999-2013

[illegible]

TABLE 15, continued
Current and Former Members of the Editorial Board
Accounting Historians Journal
1999-2013

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
Alan G. Mayper					X	X	X	X	X	X	X	X	X	X	X
Carol J. McNair															X
Cheryl S. McWatters	X	X	X	X	X										X
Barbara D. Merino	X	X	X	X	X										X
Paul J. Miranti															X
Christopher J. Napier						X	X	X	X	X	X	X	X	X	X
Marc Nikitin	X	X	X	X	X									X	
Leslie S. Oakes						X	X	X	X	X	X	X	X	X	X
Hiroshi Okano						X	X	X	X	X	X	X	X	X	X
David A. Oldroyd				X	X	X	X	X	X	X	X	X	X	X	
Lee D. Parker	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Chris Poullaos	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Paolo Quattrone	X	X	X	X	X										
Gary J. Previts	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Alan J. Richardson	X	X	X	X	X	X	X	X	X	X					

The Accounting Historians Notebook: For the years 1999-2000, Elliott L. Slocum served as editor, and his colleague Kumar N. Sivakumar (both of Georgia State University), served as assistant editor of *The Notebook*. Editor Slocum transferred the editorship to Joann Noe Cross after completing volume 23 in October 2000 and she assumed editing duties thereafter with volume 24 [April 2001]. Slocum continued to serve *The Notebook* in the capacity of associate editor from 2001 through the October 2007 issue. James J. McKinney joined Cross as co-editor with the April 2009 issue of *The Notebook*. McKinney initially agreed to co-edit *The Notebook* with Cross; however, Cross decided her other obligations made it best to leave the position sooner than expected. As a result, James J. McKinney assumed the position of editor and David A. McCollum-Oldroyd the position of assistant editor of *The Notebook* with the October 2009 issue. This editorial arrangement existed through the April 2011 issue, thereafter assistant editor of *The Notebook* David McCollum-Oldroyd stepped down to join the editorial staff of the *AHJ* as an associate editor. McKinney continued as editor of *The Notebook* until 2013.

During the period of 1999-2013, *The Notebook* continued to consist of such things as news items, messages from The Academy presidents, and official business such as minutes from meetings, announcements of awards, and some short articles. However, some changes occurred relating to *The Notebook*. At the Business Meeting of The Academy on August 7, 2007 in Chicago, Illinois, in conjunction with the AAA Annual Meeting on August 5-8, 2007, Royce D. Kurtz (University of Mississippi), an ad hoc member of the Digitization Task Force, reported that *The Notebook*, from its beginning through 2005, had been digitized to the issue level and posted on the open web in the Digital Accounting Collection of the University of Mississippi. Starting with the October 2009 issue, a PDF version of *The Notebook* was emailed to individual members. Individual members could continue to receive print copies if a written request was provided. Institutional members continued to receive print copies.

At a Business Meeting of The Academy on August 7, 2011 in Denver, Colorado, it was reported that a new series titled "Voices of Experience" was scheduled to appear in *The Notebook*. To date two of these series contributions have appeared.

Support for Historical Research: From its early years to the present, The Academy has supported activities to aid researchers' access to sources and collections of materials. Several sources

are now consolidated in the School of Accountancy at the University of Mississippi and its J. D. Williams Library. In recent years, the Center at Georgia State University was closed upon the passing of Alfred R. Roberts and the retirement of Elliott L. Slocum. The Georgia State Collection was matched to items at the J. D. Williams Library and unique materials were transferred to the University of Mississippi, including an autographed copy of Charles E. Sprague's *Philosophy of Accounts*. The National Tax History Research Center, established at the University of Mississippi in 1987, continues to support teaching and research with its collection of distinctive early tax services going back to the first decades of the 20th century. Other collections at the University of Mississippi continue to flourish, such as the National EDP Auditing Archival Center. These are administered by former Academy Presidents Tonya K. Flesher (1993) and Dale L. Flesher (1988). Also, unique audio-visual materials and a collection including volumes donated by Peter L. McMickle, which contains select editions of some 18th century and many 19th through early 20th century accounting books, can be found at the University of Mississippi in Oxford.

During the first decade of the 21st century, the University of Mississippi was again adding to the University collection of accounting materials at the J. D. Williams Library. Already widely recognized as a premier accounting library, the selection of the J. D. Williams Library as the home for the American Institute of Certified Public Accountants Library made the collection arguably the most comprehensive accounting library in the English-speaking world, if not the entire accounting world. Tractor-trailer loads of materials began arriving at the University of Mississippi in August 2001. By 2008, under the direction of James W. Davis and Dale L. Flesher, as well as Royce D. Kurtz of the University Library, the AICPA collection was catalogued and stored.

The consolidation of the Georgia State Academy Research Center occurred within the same time frame, with shipments being directed by late Past President Elliott L. Slocum through December 2012.

Silent Book Auction: The first silent book auction of The Academy was held with great success at the 1996 research conference under the guidance of Jeanette M. Sanfilippo, chair of the Public Relations Committee. A primary purpose of the auction was to provide an opportunity for those attending the conference to obtain classic or out-of-print books and publications at a low cost.

The auction, patterned after a similar event regularly conducted at the Business History Conference, generated over \$800. The second silent book auction at the 1997 research conference was again successfully directed by Jeanette M. Sanfilippo, chair of the Public Relations Committee, generating over \$900.

Once again, a successful silent auction at the 1998 25th Anniversary research conference in Atlanta, Georgia raised over \$800. Those in attendance were able to browse through the old books, monographs and periodicals on display. At the 1999 research conference in Toronto, Ontario, Canada on November 18-20, 1999, The Academy held another successful silent book auction collecting over \$800. The silent book auction at the 2000 Academy conference held in Columbus under joint sponsorship with The Accounting Hall of Fame at The Ohio State University, was organized and conducted by Marilyn Leathart, and featured a continuation of the sale of another item, a long-sleeved gray T-shirt, with The Academy emblem and name printed on the upper left front of the shirt. These shirts were an item initiated to promote the event by Jeanette M. Sanfilippo. A silent auction took place in 2001 at The Academy research conference on November 15-17, 2001 in Santa Fe, New Mexico, collecting \$390. Given the proximity of a World Congress, a research conference was not held in 2002, and as a result no book auction was held. The Academy hosted a silent auction during the November 6-8, 2003 research conference in Denton and raised about \$600. The conference dedicated that auction to the memory of Jeanette M. Sanfilippo, who died on January 7, 2003. Jeanette, who had administered the first auctions, had served The Academy with enthusiasm and friendliness for a number of years and initiated several projects to publicize accounting history and membership. Auctions continued to be held as the inventory and interest demanded. By 2008, members were beginning to realize that the surplus materials generated by the culling of libraries in recent years, such as the AICPA Library now at the University of Mississippi, and similar donations might make an online arrangement (via eBay for instance) a viable option. However, no further action was taken beyond discussion.

In 2010 at The Academy's conference held in conjunction with The Ohio State University Hall of Fame conference, a silent book auction was held and earned \$550. An auction occurred at the 2011 research conference at the University of Maryland that raised \$650. Secretary Stephanie D. Moussalli reminded members at the business meeting about the possibility of The

Academy selling donated books online.

Due to the Thirteenth World Congress being held in 2012, there was no separate research conference or book auction. At the 40th Anniversary conference in 2013, no book auction took place. During this period, however, remaining inventory was placed under the auspices of Robert W. Russ, who began to pilot ways to sell books through an online arrangement. The future of The Academy's service as a re-distributor of out-of-print and donated book materials continues to evolve as a member service.

The Academy's Administrative Office: One of the most important roles in The Academy that evolved in this period is that of The Academy's Administrator. During the presidency of Thomas A. Lee, a distinguished scholar and researcher then on the faculty of the University of Alabama, arrangements were made under his leadership to obtain the services of one of their support staff, Kathy Rice, to serve in the part-time position of Administrator. She took over the activities previously provided by Past President Alfred R. Roberts, who now saw the necessity of an administrator to focus on the increased volume of service and the global reach of technology. Some administrative space at the S. Paul Garner Center at the University of Alabama remains dedicated to support The Academy, but over the years the need for dedicated administrative space has been reduced in part due to technology and storage options.

The first administrator, Kathy Rice, held the position from 1999 through the fall of 2006, when Tiffany J. Welch, assistant dean at the Weatherhead School of Management, accepted the position. During these years, the administrators have provided invaluable service, using their skills to support the volunteer leadership over this period of increased global, meeting, publication and communication activity. Important developments such as online payment of dues and expanded use of web technology are important examples of how they increased institutional arrangements that improved and extended the service capacity of The Academy. Important additional duties have included providing regular reports on membership, undertaking communication via email with members on a regular basis, coordinating meetings of the leadership via regular conference calls, and perhaps most importantly, being available to meet member service requests.

Further support has been provided by Rebecca Hayes at the University of Alabama to achieve fulfillment of distribution of the *Accounting Historians Journal* to worldwide individual and

institutional members.

The web site developments of recent years built upon early pilot sites established at Case Western Reserve University, which were then assumed by Miklos Vasarhelyi at Rutgers University. During this period, as the acceptance of and expectations about website style and organization became more sophisticated, technology improvement became a signature of President Kathy Sinning's term of office. When platform providers became more available, President James J. McKinney led efforts to obtain licenses for appropriate domain statements and to secure a variety of registrations to core identifications that The Academy might eventually employ. Most recently, Administrator Welch, with the assistance of Treasurer Jennifer Reynolds-Moehrle, has worked to improve the online payment processes while contracting with a website provider who furnished even more reliable customer service. The website has now become the preferred means of regular informal communication and information, supplanting some of the less timely and more costly processes required to service *The Notebook*.

CONCLUDING AND EVALUATIVE COMMENTARY

Perhaps the most appropriate conclusion is to encourage readers to refer to the first part of the paper and The Academy's objectives identified therein. For it is in the general awareness and evaluation of the achievement of these goals that The Academy's progress and future are to be found with regard to the purpose for which it was organized.

Of the six activities, which call for 'demonstrating, encouraging, establishing, promoting, coordinating and emphasizing' a variety of historically relevant activities, The Academy can be graded as having been effective. Few other free standing academic organizations deliver a quality refereed journal and a notebook publication, as well as providing cooperative activities and access to meetings at such an affordable cost.

The "signatures" of The Academy's activities since 1973 have included the Hourglass Award, dating back to The Academy's inception, and the World Congresses cooperatively sponsored since 1976. During the current period, six more congresses were held and two more are planned for through 2020. These items indicate the continuation of important initiatives, which along with the *Accounting Historians Journal*, now entering its 41st year of publication, represents the flagship of scholarship for accounting historians.

The success of joint activities such as the Accounting Hall of Fame Conferences has brought historical perspective in touch with the practice and policy communities. The popular silent auctions have provided for the recirculation of valuable out-of-print books which otherwise might not be available to the research community, especially to those just entering the area.

During the period of this paper, as indicated in Table 2, fourteen persons have served in the role of president. Five of these presidents were based at universities outside of the United States, and have correspondingly developed a broader pattern of interest in their spheres of influence, often supporting new or existing historical activities in their own countries. As well, current President Massimo Sargiacomo, who is serving a two-year term from 2014-2015, is based in Italy. Presidents based in institutions outside of the United States were previously less than a common occurrence, with Lee D. Parker of Australia (1991) being the only such president. The ability of the organization to provide support in such a global context was both a challenge and a sign of the mature capacity. Nonetheless, a fuller appreciation of historical study continues to be a significant challenge throughout the world. In addition to presidents coming from a variety of nations, additional national diversity has also been found among Trustees (see Table 3).

A significant development of this period has been the establishment of five additional awards. These recognize a variety of achievements including biographical research, educational innovation, doctoral student and young scholar support, Academy leadership and organizational development, and book length contributions.

Four decades are but an instant in time, and yet these years as examined have undertaken much change, with technology and demographics combining to bring great impact to bear. *The Notebook*, now edited by Dean Tiffany Welch, who also serves as Academy Administrator, is a particularly important example of an item which is now dominantly distributed electronically and edited entirely in-house.

The Accounting Historians Journal is evolving in its technological aspects, but faces a series of challenges as to cost and capacity, which will require substantial focus in the future to afford authors both the instant 'publication upon acceptance' feature, and similar support that scholars have become accustomed to finding in a quality journal. In recent years, *AHJ* has been selected as an addition to the JSTOR collection, a prestigious and highly valuable sourcing service of journals. Through

arrangements with EBSCO subscription services, *AHJ* has the potential to reach even greater audiences. Also, the archival services of the University of Mississippi Library were developed over a decade ago to digitize and make available all but the most recent embargoed issues of *AHJ* online. Greater applications of technology are likely to be needed in instructional and meeting arrangements.

As recent years have passed, many of the leaders and members of the earlier periods have passed with them. Indeed from time to time, as former presidents and other distinguished members have passed away, both the *Accounting Historians Journal* [e.g., December 2013, pp. 147-155] and *The Notebook* [October 2013, p. 6] provided a specific memorial or given notice. Some of these individuals are the namesakes for awards given annually and/or their writings are permanently available through ready and open access to past issues of *AHJ* instantly available in digital form online.

While The Academy's financial assets are at an all time high, membership levels are stabilizing at levels lower than years past, in part due to aging of the general population and the accounting academic community. As retirements increase, the efforts to attract and retain interested individuals and their institutional support will serve as a major challenge. The need for budget plans that constrain expenditures and increase revenues so as to balance the annual stream of revenue and expenses will require careful attention by The Academy leaders in order to avoid fiscal concerns.

If members judge the organization successful, it will likely be in large part due to the unselfish service of those who have held positions as officers, trustees and editors, as well as key members, to whom we as authors of this paper have come to more fully appreciate as result of our study.

As to the future of The Academy, a plenary session at the 40th Anniversary research conference featuring Past President Richard G. Vangermeersch and Treasurer Jennifer Reynolds-Moehrle focused on actions for the future, and encouraged continued interest and suggestions from membership throughout the world. In recent years, *The Notebook* also has included interviews of Past Presidents, including Richard G. Vangermeersch and Dale L. Flesher, specifying a variety of activities, both tactical and strategic.

As in the case of its two predecessor studies, this paper provides an institutional record useful as a reference resource and more. *The Past is Prologue* is an inscription over the entrance of

the Archives of the United States in Washington, D.C. This paper contributes to a prologue of our organization, with the hope of informing our community for the benefit and attention of our members and future leaders.