



The Accounting Historians Notebook

Vol. 44, No. 1

April 2021

On August 15, 1973, at the Faculty of Business Administration Building at Université Laval in Quebec, Canada, those academicians interested in accounting history met during the annual meeting of the AAA and formed The Academy of Accounting Historians. Gary J. Previts, who chaired the meeting, was elected president and Alfred R. Roberts was elected secretary of the newly formed Academy.

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

In particular, the concept of The Academy was:

- To demonstrate the relevance of history to contemporary accounting.
- To encourage scholarly work and exchange of ideas among historians pursuing accounting subjects.
- To establish activities such as workshops and seminars to assist in developing and disseminating historical methodology.



- To promote the teaching of historical subject matter as a part of existing coursework and as part of unique historical curricula.
- To coordinate activities with international accounting history groups in European countries, Australia, India, and other countries.
- To emphasize the need for continued research in accounting history, both developmental history and thought history, by employing conceptual, quantitative, and experimental models.

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**American
Accounting
Association**

**Academy of
Accounting Historians**

THE ACADEMY OF ACCOUNTING HISTORIANS
A Section of the American Accounting Association
<http://aaahq.org/AAH>

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THE ACCOUNTING HISTORIANS NOTEBOOK

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

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President's Message Gary Spraakman

Since the last Notebook, our major event was the annual Online Webinar, which was held on April 9 and April 23. On each of these two days, four presentations were held from 10 am to 1 pm. This was the third year for webinars with each year receiving more submissions and having more presentations. The moderators were Bill Black, the senior editor of our journal, and Stephanie Moussalli-Kurtz, the secretary for AAH.

The following contains a list the presenters, the titles of their papers, and the discussants.

Jan Heier	“Operating in a Battlefield: Financial Reporting of the Baltimore and Ohio Railroad during the American Civil War” Discussant: Dale Flesher
Jacqueline Wukich	“Historical Cost Versus Fair Value: A Persistent Debate” Discussant: Till-Arne Hahn
Michael Doron	“Could Accounting have Saved Itself from Antitrust Laws?” Discussant: Stephanie Moussalli
Bill Black	“Oral History in Accounting: Best Practices to Consider” Discussant: Jacqueline Wukich
Till-Arne Hahn	“Divisions Within: Internal professional rifts over formal recognition of tax specialists in Canada” Discussant: Tim Fogarty
Renee Flasher	“Profiles of Women in Accounting Academe from 1975: An Analysis” Discussant: Bill Black
Martin Persson	“The American Institute of Accountants’ Aptitude Testing Experiment in the 1940s: An Initiative to Increase the Supply of Able Accountants” Discussant: Alan Sangster
Alan Sangster	“Lost in translation: Pacioli’s <i>de computis et scripturis</i> ” Discussant: Gary Previt

Each submitted paper was reviewed by two subject experts. The following list contains the reviewers, who are crucial for providing helpful feedback to authors.

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(Continued from page 1)

The Academy of Accounting Historians was incorporated as a not-for-profit organization under the laws of the State of Alabama and registered in the Tuscaloosa County Courthouse on December 28, 1973. W. Baker Flowers, S. Paul Garner, and Gary J. Previts, all residents of Alabama, served as directors of the corporation. Early in 1974, The Academy was granted provisional tax-exempt status by the Internal Revenue Service¹.

In 2023, the AAH section of the AAA will celebrate its 50th anniversary at the AAA's annual meeting. We look forward to honoring this milestone and hope that everyone will join us!

¹Coffman, E.N., Roberts, A.R., & Previts, G.J. (1989, December) A history of the Academy of Accounting Historians 1973-1988. *The Accounting Historians Journal*, 16(2).

Also available at: <https://aaahq.org/AAH/History>



Interpretation of Emblem:

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

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

If you have AAH pictures or other historical materials to share for the celebration, please contact Yvette Lazdowski at: yvette.lazdowski@unh.edu.

Watch the AAA and AAH websites and communications for additional information!

Accounting Historians Journal:

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



Accounting History Research Database

This database has been developed to assist researchers by facilitating access to published accounting history research in the English language.

AHRD permits researching the full period and full text content of the three English language accounting history research journals.

- 1) The senior journal, the *Accounting Historians Journal* [1974 to date] is published by the American Accounting Association;
- 2) *Accounting History Review* (previously *Accounting, Business and Financial History*) dates from 1990 and is published by Taylor & Francis (UK);
- 3) *Accounting History* dates from 1996, and is published by Sage Publications in cooperation with the Accounting History Special Interest Group of AFAANZ (Australia and New Zealand).

Taking advantage of the newest technology of data set development, AHRD seeks to improve scholarly efforts by facilitating identification and access of published materials in the above journals.

To access, click [HERE](#) or copy and paste the following link:

<https://weatherhead.case.edu/research/accounting-history/>

(Continued from page 3)

List of Reviewers: Frank Badua, Ron Baker, Richard Baker, Bill Black, Michael Doron, Michael Dugan, Renee Flasher, Dale Flesher, Tim Fogarty, Craig Foltin, Till-Arne Hahn, Jan Heier, John Keyser, Tom King, Yvette Lazdowski, Louella Moore, Stephanie Moussalli-Kurtz, Ken Ogata, Jennifer Reynolds Moehrle, Diane Roberts, Alan Sangster, Mitch Stein, Greg Stoner, Tom Tyson, Gloria Vollmers, and Jacqueline Jarosz Wukich.

The next issue of the Notebook will review the first Brownbag Online seminar to be held on June 11 and the AAA annual conference to be held in August.

Please consider submitting a paper for the fourth online webinar in 2022.

Gary

Gary Spraakman

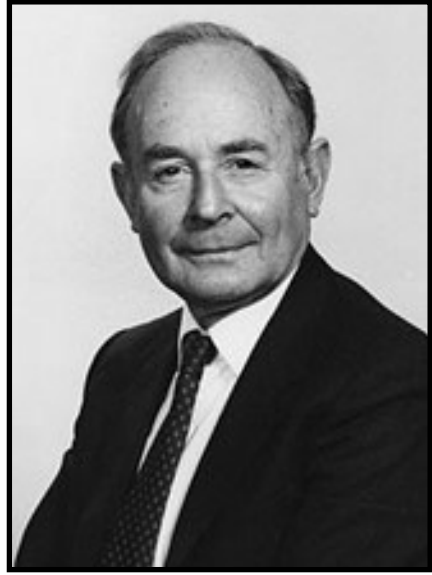
President, Academy of Accounting Historians Section

garys@yorku.ca

In Memory of Basil Selig Yamey (1919-2020)

Basil Selig Yamey was born in Cape Town (South Africa) on 4 May 1919 and passed away on 19 November 2020. He studied at the University of Cape Town, where he graduated in December 1938 with a B. Com. degree with distinction. One of his teachers, William Baxter, the Professor of Accounting, the University of Cape Town, had LSE connections and encouraged Basil to further his studies there. In March 1939, he registered as a Ph.D. student at LSE with the thesis, 'Shareholders, Accounting, and the Law', to be supervised by Arnold Plant. In May 1940, the war suspended his studies and he worked under Arnold Plant at the Ministry of Information.

In his research, Basil was interested in the history of accounting and spent much time researching the historical development of accounting in Italy. For example, on the basis of his detailed analysis of historical accounting records (Yamey 1949), he criticized the theory put forward by Werner Sombart (Sombart 1924) that the double-entry bookkeeping (DEB) system was a precondition, or at least an important stimulating factor, for the emergence of modern capitalism. Yamey's research suggested that while teaching manuals over many years had preached the benefits of the DEB system, many firms still continued to use the older single-



entry as modern capitalists. His work was important in encouraging other researchers to explore this area of economics.

Basil's research led him to oppose monopolies and his criticisms of the operation of Retail Price Maintenance influenced opinion towards ending its operation in 1964. He was appointed to the Cinematograph Film Council in 1960 and served as a part-time member of the of the Monopolies and Mergers Commission 1966 to 1978. His interest in the free operation of markets led to his involvement in the Institute of Economic Affairs, where he was a member of the Advisory Council from 1962 to 1984. He was elected a Fellow of the British Academy in 1977.

Basil loved art and served as a Trustee of the National Gallery from 1974 to 1981 and a Trustee of the

(Continued on page 8)

Timeline of Basil Yamey's Academic Career:

- December 1938 - Graduated with a B. Com. Degree with distinction from the University of Cape Town.
- March 1939 - Registered as a Ph.D. student at LSE.
- May 1940 - Studies suspended because of the war.
- End of 1940 - Returned to South Africa; appointed Lecturer in Commerce at Rhodes University College, Grahamstown.
- End of 1941 - Enlisted in the South African Air Force (SAAF); worked in the Statistical Section of Air Headquarters.
- February 1945 - Left the SAAF; returned to teaching at Rhodes University College.
- July 1946 - Moved to the University of Cape Town; appointed Senior Lecturer in Commerce.
- 1947 - Baxter returned to LSE to become Professor of Accounting, first such post in Britain; encouraged Basil to return to LSE.
- December 1947 – Joined the staff at LSE as Lecturer in Commerce; stayed only one year.
- December 1948 – Resigned from LSE; became Associate Professor of Marketing, School of Commerce at McGill University, Montreal.
- March 1950 - LSE Director wrote to Basil to return to a Readership in Economics (with Special Reference to Distribution).
- October 1950 - Basil returned to LSE as a Reader in Economics.
- June 1956 - Richard Sayers, Editor of *Economica*, wrote to Basil to invite him to become Assistant Editor.
- 1960 to 1974 –Editor of *Economica*.
- January 1960 - Became Professor of Economics at LSE.
- 1984 – Retired and continued as Emeritus Professor.

(Continued from page 6)

Tate Gallery from 1978 to 1981. He combined this love of art with his research into the history of accounting when, in 1989, he published *Art and Accounting*, a book that reproduced over 100 images of bookkeepers at work from several centuries of European art.

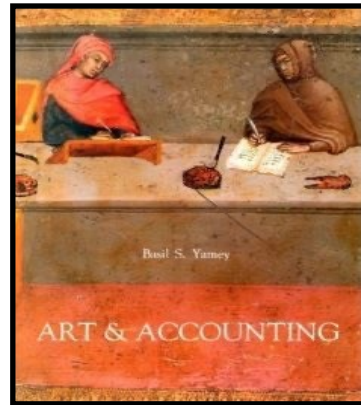
In 2019, twenty-eight of Basil's colleagues, former students and his long-time LSE secretary took the opportunity to express the admiration and respect they had for him as a person and for his achievements by contributing to a book published to celebrate his centenary, *Basil Yamey at the LSE: A Birthday Tribute*. From his colleagues there were many tributes to his approachability and help when they were new to the Economics Department, of his open-mindedness and fairness in his advice, and of his help as a mentor to junior members of the Department.

Outside of the Economics Department, Basil was Vice-Chairman of the Appointments Committee for

three years, a member of the Standing Committee for three years and a member of the Committee on Administrative and Library Staff. He was Convenor of the Economics Department from 1966 to 1969. Ralf Dahrendorf paid tribute to his role by noting that he was “one of those on the academic side who for one reason or another commanded respect at the School...had a commitment to the School and a way of getting on with all groups”. (Dahrendorf, 1995, p. 488).

Jim Thomas

(Emeritus Reader in Economics and Research Associate, STICERD, LSE)



REFERENCES

Dahrendorf, R. (1995) *A History of the London School of Economics and Political Science 1895—1995*, (Oxford: Oxford University Press).

London School of Economics (2019) *Basil Yamey at the LSE: A Birthday Tribute*, (London: London School of Economics).

Sombart, W. (1924) *Der Moderne Kapitalismus*, (Munich).

Yamey, B.S. (1949) ‘Scientific Bookkeeping and the Rise of Capitalism’, *Economic History Review*, Vol.1, No. 2/3, 99-113.

Basil Yamey's full obituary by Jim Thomas is on the [LSE website](#).

Also available, portions of the book, *Basil Yamey at LSE: A Birthday Tribute*.

Belated Congratulations to Lee David Parker on his Induction into the Australian Accounting Hall of Fame

The Australian Accounting Hall of Fame resides in the Department of Accounting at the University of Melbourne. Administered by the Department's Centre for Accounting and Industry Partnerships (CAIP), the 11th annual presentation dinner on March 4, 2020, was sponsored by CPA Australia and Chartered Accountants Australia and New Zealand. Inductees are nominated by their peers and selected by a committee comprising of senior members from industry, government and academia from around Australia.

Lee Parker was nominated by Garry Carnegie, Emeritus Professor, RMIT.

Lee Parker's career has been prodigious, spanning in excess of 45 years, and continues with fractional appointments as a Distinguished Professor of Accounting at RMIT University and Research Professor of Accounting at Glasgow University, Scotland. He was recently recognized by Scival as the "Highest published and cited Australian accounting academic in Field of Research 1501 code, 2014- 2019", and Australia's research leader in the "Business, Economics and Management" field of "Accounting and Taxation". Lee Parker's academic career is underpinned by a degree in Economics from Adelaide, Master of Philosophy from Glasgow and PhD from Monash. Academic appointments include Royal Holloway, St Andrews, South Australia, Auckland, Macquarie, Adelaide, Glasgow, Flinders, Griffith, Monash, Dundee and RMIT. Senior administrative roles up to the level of Dean have been undertaken at South Australia, Adelaide, Flinders and Griffith.

To continue reading Lee Parker's profile and for more information on the 11th Annual Australian Accounting Hall of Fame Dinner and Awards Ceremony, follow the [link](#).



Garry Carnegie and Lee Parker



**American
Accounting
Association**

**Thought Leaders in
Accounting**

**AAH Section Activities at the
American Accounting Association
2021 Annual Meeting**

Friday, July 30th

1:00 PM - 3:00 PM

CPE Workshop

(See next page for details.)

4:00 PM - 4:30 PM

Trustees Meeting

4:30 PM - 5:30 PM

Business Meeting

5:30 PM - 6:00 PM

Award Presentations

6:00 PM - 6:15 PM

Incoming President's Presentation

6:15 PM - 7:00 PM

Ice Cream Social

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



**2021 BE COURAGEOUS
IN THE MIDST OF CHALLENGE**

**American Accounting Association Annual Meeting
and Conference on Teaching and Learning in Accounting**



**American
Accounting
Association**

**Academy of
Accounting Historians**

WORKSHOP: #12

Celebrating Accounting History

Friday, July 30th

1:00 PM - 3:00 PM

Sponsored By:

Academy of Accounting Historians Section

Presented By:

Bill Black, *University of North Georgia*
Stephan Fafatas, *Washington and Lee University*
Brandi Holley, *Samford University*
Royce Kurtz, *University of Mississippi*
Yvette Lazdowski, *University of New Hampshire*
Gary Spraakman, *York University*
Robert Stoumbos, *Columbia University*

Join us in this spirited workshop where a variety of research topics in accounting history will be presented, with an emphasis on sharing thoughts and perspectives. Participants will gain insight into research methods, data sources, classroom applications, and publishing possibilities. The session is open to those just beginning a research or teaching path in accounting history, as well as veterans in the field.

After completing this course attendees will be able to;

1. Understand publication opportunities in accounting history;
2. Discuss areas of new research in the field;
3. Appreciate potential options for applying accounting history topics to classroom discussion; and
4. Identify various accounting history archives and databases.

Workshop attendees should expect open discussion on how to conduct accounting history research along with advice from veteran accounting historians with abundant publishing experience.



Remembering James Donald Edwards, Sr. (1926-2020)

James Don Edwards, the J.M. Tull Professor Emeritus of Accounting at the University of Georgia and a member of the Accounting Hall of Fame, died November 21, 2020, in Athens, Georgia. He was 94.

An influential accounting educator with a career that spanned half a century, Edwards was an accomplished textbook author, effective fundraiser, decisive administrator, prodigious networker and loyal friend and mentor to hundreds of UGA alumni, colleagues and former students.

Edwards, the youngest of Thomas Terrell Edwards and Reitha Mae Cranford Edwards' four children, was born in Ellisville, Mississippi, and raised in Louisiana. In 1943, he met Clara Maestri and after their third date, they became engaged. The following year, in 1944, he graduated from a class of 10 students at Atlanta High School in Atlanta, Louisiana and enlisted in the Navy. Following his military service, he earned a bachelor's degree from Louisiana State University in 1949, an M.B.A. from the University of Denver in 1950 and his Ph.D. from the University of Texas at Austin in 1953. He was a certified public accountant in Texas and Georgia. Edwards was the 69th member, and one of a small number of academi-

cians, to be elected to the Accounting Hall of Fame in 2001. In his induction, he was honored for forging important links between the academic and professional fields of accounting. He served for a decade on the Public Review Board of Arthur Andersen, reviewing audit quality in 40 countries, and on the CPA Board of Examiners. He was a founding trustee of the Financial Accounting Foundation, the parent organization of the Financial Accounting Standards Board.

As president of the American Accounting Association in 1970-71, Edwards fostered formation of the AAA's Commission to Establish Accounting Principles, an effort that foreshadowed the formation of the



Financial Accounting Standards Board. He also pushed for the establishment of the AAA Doctoral Consortium and was an early advocate of publication outlets for research on accounting education. He attended a remarkable 60 consecutive annual meetings of the AAA.

He served on the board of the American Institute of Certified Public Ac-

countants and its formative Committee on the Standards of Professional Conduct, as well as chairman of the Georgia State Board of Accountancy and was a national vice president of the Institute of Management Accounting. He also served as an officer and trustee of the Academy of Accounting Historians.

From the obituary posted by the Bernstein Funeral Home.

Academic Career

- 1953 - Joined Michigan State University as an assistant professor.
- 1957 - Promoted to full professor.
- 1958 - Named head of the department, held for 13 years.
- 1971 – Left MSU for University of Minnesota.
- 1972 - Joined the accounting faculty at the University of Georgia.
- 1976 - Named the J.M. Tull Professor of Accounting
- 1999 – Awarded emeritus status.

Awards & Honors

- “100 Most Influential People in Accounting” by *Accounting Today*
- Honorary Doctorate - University of Paris (first accounting professor)
- Outstanding Accountant Award - National Council of Beta Alpha Psi (first recipient)
- Gold Medal Award from the AICPA
- Hourglass Award from the Academy of Accounting Historians
- Inducted into the Louisiana State University Alumni Hall of Distinction

Awards, Honors & Highlights from UGA

- 1989 - Alumni Association’s Faculty Service Award
- 1994 - Abraham Baldwin Award
- 2003 - Blue Key Award from the Blue Key Honor Society
- Key figure in securing the endowment from the J.M. Tull Foundation to name the School of Accounting in the late 1970s.
- Served as an emeritus trustee of the UGA Foundation for 40 years.
- Served on the UGA Alumni Association Board of Directors, UGA Athletic Board, numerous university committees and was an early member of the Presidents Club.
- Concluded his administrative leadership by serving for two years as interim dean of the Terry College of Business.



(1912-1993)

William Louis Campfield

**A Career Public Servant,
a Lifetime of Firsts:
William Campfield
Inducted into
Accounting Hall of Fame**

At ceremonies during the August 2019 annual meeting of the American Accounting Association, a career governmental accountant, William Louis Campfield (1912-1993), was inducted into The Accounting Hall of Fame. The Accounting Hall of Fame (HOF) was established at The Ohio State University (OSU) in 1950. In 2017, OSU transferred the hosting of operations of the Hall to the American Accounting Association. Selection to the Accounting Hall of Fame is intended to honor and recognize distinguished service and contributions to the progress of accounting in any of its various fields. Evidence of such service includes significant service to professional accounting organizations, wide recognition as an authority in some field of accounting, contributions to accounting research and literature, advancement of accounting education, and public service. A member must have reached a position of eminence from which the nature of his or her contributions may be established.

Prior to 2019, 97 individuals were inducted into the HOF, the majority having made their contributions in either public accounting or account-

ing education. Inductees prominent within the government or federal community include three comptrollers general (Elmer B. Staats, 1981; Charles A. Bowsher, 1996; and David M. Walker, 2010) and five chief accountants of the Securities & Exchange Commission (Carman G. Blough, 1954; Andrew Barr, 1965; William W. Wertz, 1968; John C. Burton, 1997, and Walter P. Schuetze, 2008). As is often the case, many inductees have had careers in various fields in the profession. Burton and Schuetze, for example, were not career governmental accountants. Two others, T. Coleman Andrews (1953) and Maurice H. Stans (1960), while prominent in government service, were also known as public accountants. Andrews led efforts to professionalize the GAO following WW2 and introduced the concept of operational auditing into that agency. He later became the first CPA to serve as Commissioner of Internal Revenue in 1953. Stans led the AICPA in 1954-55 and was influential in Republican administrations, serving as Budget Director under Eisenhower in 1958, just prior to his induction in 1960. Subsequently he served under Nixon as Secretary of Commerce until 1972. He became finance chair

of the Nixon reelection committee, becoming identified with controversies related to that era.

Despite the fact that several previous governmental accountants have been inducted into the HOF, it is significant that William L. Campfield is the first governmental inductee who did not hold his position by Presidential appointment. He literally 'came up through the ranks.' Campfield's highest post was at the executive level, as a GAO associate director. In the year of his retirement from the agency in 1972, he received the GAO Meritorious Service Award. He had previously worked as a senior cost auditor for the U. S. Navy from 1942 to 1949. He was with the Office of Price Stabilization in 1951-52, and with the Army Audit Agency from 1952 to 1966.

Campfield is the first African American inductee to the Hall. His biographer, Professor Dereck Barr-Pulliam, of the University of Louisville, has documented his career. Born in Tuskegee, Alabama, in 1912, Campfield's grandparents had been slaves. His parents were both accomplished graduates of higher education having studied under Booker T. Washington at Tuskegee Institute. His parents encouraged him to move north to go to college. In the fall of 1929, just before the stock market crash, he entered New York University, graduating in 1933 with a degree in accounting. During the Great Depression, jobs were hard to find, but Tuskegee Institute called him home and he taught there for three years and then entered the MBA program at the

University of Minnesota. In 1937, he became that University's first MBA graduate. Also, while at Minnesota, he became the first African American inducted into Beta Alpha Psi, the national accountancy honorary.

After receiving his MBA, Campfield became the university controller at Johnson C. Smith University in Charlotte, North Carolina, a historically black institution. In 1941, he became the first African American CPA in North Carolina. With the onset of WW2, he was drafted. His CPA and MBA accomplishments were recognized and he was assigned to work on the audit staff at the Kaiser Shipbuilding Company in San Francisco. He traveled throughout California auditing shipyards. In 1942, he was assigned to work as a cost accountant for the Department of the Navy.

Following the war, Campfield briefly practiced public accounting and then entered the doctoral program at the University of Illinois. He received his Ph.D. in 1951, becoming the first African American to receive a Ph.D. in accounting. Thus, he also became the first African American Ph.D./CPA. After receiving his doctorate, he accepted a position at the University of San Francisco to teach the following year. A federal accounting position at the Office of Price Stabilization then became available. In August 1952, he moved to the U. S. Army Audit Agency, remaining there 13 years. During his first nine years, he worked in the San Francisco office,

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(Continued from page 15)

while teaching part time at the University of San Francisco.

In 1961, he moved to headquarters in Washington, DC where his duties included technical training and university relations. It was here that he made his signature contribution in the form of an academic-practitioner collaboration program. This was a novel practitioner-in-residence program for federal executives to have a leave of absence to serve as an accounting professor for a brief period. Campfield became the first person to take advantage of the new program when he served as a visiting professor at The Ohio State University in the spring of 1964. The program was expanded to the Defense Contract Audit Agency in 1965 and to the GAO when Campfield joined that agency in 1966.

Altogether, Campfield taught at some 20 universities. These included universities such as Columbia, Pennsylvania State, California at Berkeley, Illinois, and Missouri. Upon retiring from the GAO in 1972 Campfield became a full-time professor, visiting various schools a year at a time. In 1981, he received an appointment at Florida International University, remaining there until he retired in 1986. Campfield died in 1993.

Campfield shared his knowledge not only with the many students at all of the universities where he taught, but also with the entire accounting profession through his publications. He published more than 100 journal articles during his 53-year career, in-

cluding many in *The Accounting Review* and *The Federal Accountant*. During the period from 1946 to 1965, Campfield was the third most prolific author published in *The Accounting Review*. He was also a frequent speaker at local and regional professional meetings and served as an officer of the American Accounting Association.

Conclusion

Campfield's induction into *The Accounting Hall of Fame* is significant not only because of his service to the federal government, but also because it exemplified eminent achievement in the midst of many social challenges that are identified with events of this era. He used the practitioner-in-residence model as a bridge between the federal and academic communities. While he served as a missionary of sorts, informing higher education of the career opportunities available for accountants within the federal government, he served as an example by his own career and accomplishments.

Flesher, Dale L. & Previts, Gary J. "A Career Public Servant, a Lifetime of Firsts: William Campfield Inducted into Accounting Hall of Fame." *Journal of Government Financial Management*, vol. 68, no. 3, 2019, pp. 54-55.

For additional reading on William Louis Campfield:

"Diverse Faculty Attracts Diverse Students" by Anita Dennis
Black CPA Centennial website,
<https://www.icpas.org/BlackCPACentennial/stories/the-first-black-cpa-phd>



SAVE THE DATE

November 12, 2021
Chicago, IL

In 1921, 25 years after the first certified public accountant (CPA) certificate was granted in the U.S., John W. Cromwell, Jr. became the first Black CPA. He opened a door through which thousands of other Black accountants would eventually pass.

With 2021 marking the 100th anniversary of Cromwell's landmark achievement, various organizations have come together to announce a year-long national awareness campaign that recognizes Black CPAs in the U.S. and pushes for greater progress to be made in achieving diversity, inclusion, and equity in the CPA profession. Following Cromwell, it took a staggering 45 years for the first 100 Black accountants to be licensed as CPAs. While there has been progress, it has been slow. In 2019, an AICPA survey found, that among all CPA firms that responded to the survey, only 2% of CPAs were Black.

While the organizing partners and other stakeholders will also celebrate in their own ways, they are united in advancing the shared goals of the Black CPA Centennial campaign to "honor, celebrate, and build" upon the rich history and progress Black CPAs have made in the profession. Activities include a series of articles and videos that bring to life and preserve the inspiring stories of success against the odds of some of the most prominent and trailblazing Black accountants.

Reprinted from: <https://www.icpas.org/BlackCPACentennial>

ORGANIZING PARTNERS



Congratulations to the 2021 Accounting Hall of Fame Inductees

Announcing the Induction of Members into The Accounting Hall of Fame

The Accounting Hall of Fame
hosted by the American Accounting Association

Established at The Ohio State University in 1950

Four new members of The Accounting Hall of Fame will be inducted by the American Accounting Association (AAA) in August 2021, during the organization's Annual Meeting. The Accounting Hall of Fame (AHOF) originated at The Ohio State University in 1950. In 2017, the operations of the AHOF were assumed by the AAA. Since its inception, there have been 106 members inducted into the AHOF.

This year's inductees again represent a diverse group of accounting thought leaders from both practice and educational backgrounds, according to Bruce Behn, a past president of the AAA who chairs the AHOF. The nomination process engaged members of The Accounting Hall of Fame, the AAA and other professional accounting organizations. This year's inductees are briefly profiled in the following information.

This information, as well as the full profiles, can be found at aaahq.org/AHOF.

Arthur Hazelton Carter (1884-1965)



Carter was managing partner of Haskins & Sells (H&S, now Deloitte) from 1930 to 1947 and a leader in the public accounting profession.

Carter joined H&S after World War I at the urging of his father-in-law, Elijah Watt Sells. Known as "Colonel Carter" because of his rank in WWI, Carter served as president of the New York State Society of CPAs and the National Association of Cost Accountants and was an American Institute of Accountants (now AICPA) vice president.

During the 1940s, as a Major General, he served as Chief Financial Officer of the U. S. Army. Carter is best known in accounting circles for his promotion of mandatory corporate audits and his 1933 Congressional testimony. His testimony provided one of the better quotations in the history of the accounting profession when Carter was asked by Senator Alben Barkley (later vice president), “Who audits you?” Carter calmly responded, “Our conscience.” In 1946, Carter received the AICPA Gold Medal for Distinguished Service to the Profession for his “outstanding service to his country and the accounting profession.”

Even in death, Carter made a contribution to the profession. When his wife, the former Marjorie Sells, died, Carter’s estate provided funding to the American Accounting Association for the Arthur H. Carter Scholarships, which were awarded from the late 1970s through 2005.

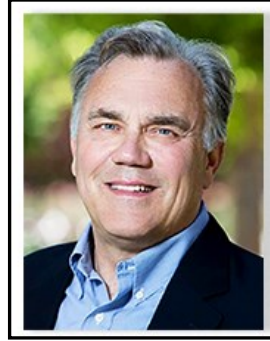
Born in 1884 in Hillsboro, Kansas, Carter died January 3, 1965.



Read more about Colonel Carter:

Flesher, Dale L., et al. “The Life and Career of Colonel Arthur H. Carter: A Leading Accountancy Professional of the 1930s.” *The CPA Journal*, vol. 90, no. 10-11, Oct.-Nov. 2020, p. 22+.

David Francis Larcker



Larcker is the James Irvin Miller Professor of Accounting, Emeritus, at Stanford Graduate School of Business, Faculty Director of the school’s Corporate Governance Research Initiative, and a Senior Faculty of the Arthur and Toni Rembe Rock Center for Corporate Governance.

Larcker completed a Ph.D. in Accounting at the University of Kansas in 1978 and upon graduation, he began his academic career as an Assistant Professor at the Kellogg School of Management, Northwestern University. His tenure at Northwestern was followed by appointments to the Ernst & Young Professorship of Accounting at the Wharton School, University of Pennsylvania, and, later, to his current position at Stanford University in 2005.

Known as a pioneer in the empirical literature on incentive problems and compensation contracts, Larcker’s research interests are broad. These

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research interests have found an expression in over 70 peer-reviewed articles published in premier accounting, finance, economics journals, over 75 thought pieces for the Rock Center for Corporate Governance at Stanford, and three books. His contributions have been cited over 100,000 times and have become cornerstones of research in their respective areas.

In addition to his prodigious research output, he has given generously of his time to the accounting discipline and its institution. He has co-authored over 40 manuscripts with doctoral students and young researchers, and he has served on the American Accounting Association's Doctoral Consortium for almost a decade. He has also served as the AAA's Distinguished Visiting International Lecturer, a member on the Financial Accounting Standards Board (FASB) committees considering executive stock options and valuation methods, and as an editorial board member of some of our most distinguished journals, such as *Accounting, Organizations and Society*, *The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, and *Journal of Accounting and Public Policy*.



Sybil Collins Mobley (1925-2015)



The daughter of Melvin and Cora Collins, Sybil was born on October 14, 1925, in Shreveport, Louisiana. Both her mother and father were educators. Mobley graduated from Bishop College, Texas, with a BA in Sociology in 1945. She earned an MBA from the Wharton School of Finance at the University of Pennsylvania in 1961. Her graduate studies continued at the University of Illinois at Urbana-Champaign where she completed a Ph.D. in Accountancy in 1964. Under Robert K. Mautz's supervision, she completed her doctoral studies in less than two years, a university record sustained to the present day.

Mobley spent her entire career at Florida Agricultural and Mechanical University (FAMU), the nation's third largest historically black university. She began her career at FAMU in 1945 and rose to professor and later department chair after completing her graduate degrees. In 1974, Mobley became the founding

Dean of the School of Business and Industry, a position she retained until her retirement in 2003. As Dean, she was a visionary that transformed the lives of thousands of individuals. She made accounting central to the school's mission, implemented a world-renowned professional development program in leadership, and raised millions for scholarships.

In addition to her activities as Dean, Mobley served as a consultant to the United States Agency for International Development (USAID), the Comptroller General, and as a member of several corporate boards. She was as an active member of the International Association of Black Business Educators, National Association of Black Accountants, and Alpha Kappa Alpha. She is the recipient of numerous awards and honorary degrees from Hamilton College and the Universities of Pennsylvania, Princeton, and Washington in St. Louis. The building that hosts the business school she helped found now bears her name, and a million-dollar donation established the Mobley Hershey Endowed Chair in her honor.

She married James Otis Mobley and had three children: James, Janet, and Melvin. Both she and Otis were pioneers in the Tallahassee Civil Rights movement. Mobley died at 89 in Tallahassee on September 29, 2015.



Charles Howard Noski



Noski, born August 23, 1952 in Eureka, California, was elected Chairman of the Board of Directors of Wells Fargo & Company in March 2020 and is also lead independent director of Booking Holdings Inc. and a director and member of the finance and investment committee of Hewlett Packard Enterprise Company.

In 1973, Noski began his accounting career as a staff accountant at Haskins & Sells (now Deloitte) in 1973 and rose to partner with Deloitte & Touche, where he served some of the firm's largest and most complex clients.

From 1990 until 1999, Noski served in senior leadership positions with Hughes Electronics Corporation, including chief financial officer, president and chief operating officer, and a member of the board of directors. Noski was chief financial officer of AT&T Corporation from 1999 until 2002 and vice chairman of the board of directors during 2002. He was

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chief financial officer of Northrop Grumman Corporation from 2003 until 2005 and a member of Northrop Grumman's board of directors. He is a retired vice chairman and chief financial officer of Bank of America Corporation.

Noski previously served as a director and chairman of the audit committee of Microsoft Corporation, Morgan Stanley, Avon Products, Inc., Booking Holdings Inc., and Wells Fargo.

Noski served as chairman of the Board of Trustees of the Financial Accounting Foundation (2016-2019), chairman of the Financial Accounting Standards Advisory Council and member of the Standing

Advisory Group of the Public Company Accounting Oversight Board.

Noski earned a B.S. in Business Administration and a M.S. in Accountancy from California State University, Northridge. He received the school's distinguished alumnus award in 2002 and an honorary doctorate in 2007. He and his wife Lisa have endowed the Noski Family scholarships for accounting students at Northridge.

Noski's impact includes his public service at the Financial Accounting Foundation and his deep and far-reaching experience across multiple facets of the accounting profession. He has led from the front on numerous accounting issues for nearly 50 years and served as a model and mentor to many.



The Accounting Historians section will be sponsoring a series of approximately six seminars called **Brown Bag Online**. All of the seminars will be offered on **Fridays from 10:00 AM EST to 11:00 AM EST** and will feature one or more authors presenting a paper via Zoom to AAH members and other attendees. Dependent on the paper, non-Accounting Historians participants may be invited to provide important insights to the presenting author or authors.

The Brown Bag Online series will commence on June 11, 2021, with a biography paper, "Nicholas Dopuch (1929–2018): Editor, Mentor, and Harbinger of an Empirical Accounting Research Revolution" by (in alphabetical order) Stephen R. Moehrle (University of Missouri–St. Louis), Martin E. Persson (University of Illinois at Urbana-Champaign), and Jennifer A. Reynolds-Moehrle (University of Missouri–St. Louis).

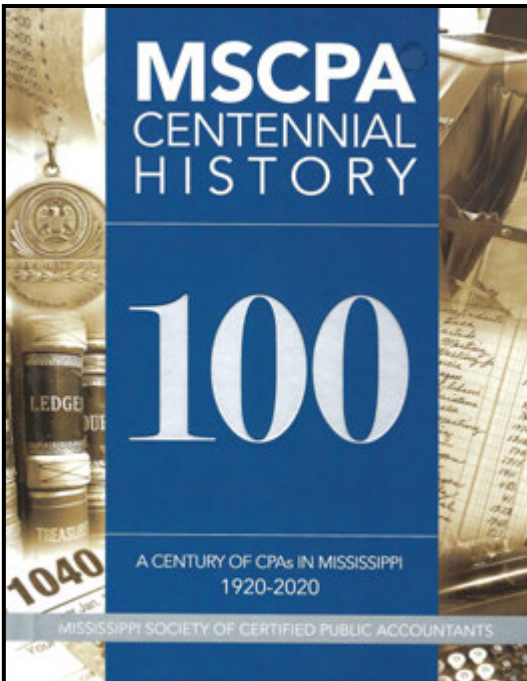
To register for the inaugural Brown Bag Online seminar and to receive a copy of the paper to be presented, please contact Accounting Historians president, Gary Spraakman (York University), at garys@yorku.ca.



Annette Pridgen, Chairman, MSCPA



Dale Flesher



**MSCPA
CENTENNIAL
HISTORY:**

**A CENTURY OF CPAS
IN MISSISSIPPI**

By

James W. Davis, Ph.D., CPA
University of Mississippi

And

Dale L. Flesher, Ph.D., CPA
University of Mississippi

And

Annette Pridgen, Ph.D., CPA
Jackson State University

VICKSBURG'S OLD COURT HOUSE MUSEUM: A RESEARCHER'S PARADISE IN MISSISSIPPI

*Andrew D. Sharp
Spring Hill College*

Vicksburg, located in central Mississippi's Warren County, sits atop the high bluffs overlooking the Mississippi River and the diverted Yazoo River Canal. This "River City" is in the Delta region of Mississippi, forty miles west from the state capital, Jackson, and seventy miles upriver from Natchez. Since its founding in 1819, Vicksburg has stubbornly maintained its proud history. The city truly reflects its past, which is well-preserved in the surviving structures.

The conspicuous cupola majestically adorns the apex of Vicksburg's Old Court House Museum like a crown of jewels. Dominating the city's skyline and history, the imposing Old Court House, constructed from 1858 to 1860, stands prominently as an architectural gem (National Register of Historic Places and National Historic Landmark) and treasure trove of historical records on one of the highest elevations in Warren County.

An often overlooked but important part of the Old Court House Museum is the McCardle Research Library, founded in the 1950s by the late Miss Annie Fort McCardle. This "hidden" archive provides a shelter for myriad extant documents and records of historical significance. The value of these research materials represents a crucial component of the museum.

Researchers who range from high school students to local historians and genealogists to university professors and noted authors frequently utilize materials housed in the library. Major holdings of the library have proved to be valuable sources for dissertations and outstanding works of history. Some of the most popular resources include the available files on people and events comprising the local history. Various historical gems in the form of cemetery records, funeral home records, newspaper records, marriage records, court records, census records and city directories provide a view of the past. Scrapbooks are also a resource of the library.

George "Bubba" Bolm, current director and curator of the Old Court House Museum, and his dedicated staff represent experienced sources of information. They disseminate a fountain of knowledge and wisdom grounded in truth and accuracy to visitors. Their dedication to preserving Vicksburg's past is indeed an inspiration to us all.

Upon entering the Old Court House Museum, the library is straight ahead. A Dutch door with a rope and iron for a closer marks the gateway to the library. Rustic floors of 2.25 inch wide oak laid on the diagonal and 14 foot beaded ceilings frame

the room. Floor-to-ceiling bookshelves contain numerous enduring materials from reference books to ledgers to maps. A library ladder on a track facilitates the gathering of books from the higher levels. Lower cabinets protect existing property (real and personal) tax records, slave records, plantation records and even railroad information from the 1800s. An ornate library table surrounded by a group of eclectic chairs provide a spacious work area. Vertical file cabinets contain file folders of “research” and “genealogy” materials presented in an organized fashion. An analog wall clock and typewriter complete the décor of the library. Thus, the McCardle Research Library is indeed a treasure trove of historical records.

While the history of most societies has been recorded in terms of the leaders and record keepers, ordinary people have left vestiges of how they

lived in earlier times. The McCardle Research Library of the Old Court House Museum provides a marvelous window through which to reflect on centuries of American history documented by leaders, record keepers, and even ordinary people of the time.

These written records and documents, now safeguarded in this archival environment, offer a remnant of the past for historians to ponder and study today. Such evidence should allow for a deeper understanding of the values and institutions of earlier generations in this country. One can learn what it was like to have lived during those days, and gain insight regarding the evolution of our economic and social dimensions of society.

The author is a frequent researcher of accounting history at the McCardle Research Library of the Old Court House Museum, and a member of the Vicksburg and Warren County Historical Society.

Celebrating one hundred years - Accounting and Commercial Law at Victoria University of Wellington (1912-2011) and Beyond

New book celebrates 100 years of Accounting and Commercial Law at Te Herenga Waka—Victoria University of Wellington and delves into the history and major changes experienced by the University’s School of Accounting and Commercial Law over more than a century.



The book, which has been three years in the making, was written by Professor Stephen Zeff, Associate Professor Carolyn Fowler, and Professor Carolyn Cordery. The book draws on archival material and interviews to introduce readers to some of the “eclectic characters” who have been staff and students over the years, as well as the major changes that have occurred within the accounting profession and School and the impact they have had on teaching, learning and research.

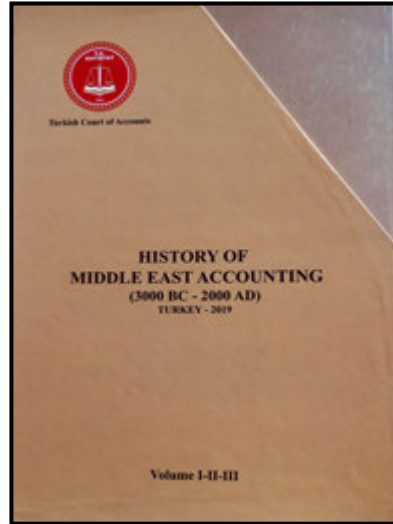
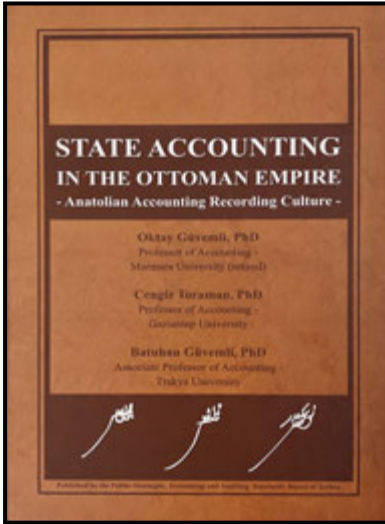
For availability, contact the [**School of Accounting and Commercial Law**](#).

History of Middle East Accounting (3000 B.C. - 2000 A.D.)

The Turkish Court of Accounts published the English version of the *History of Middle East Accounting (3000 B.C. - 2000 A.D.)* in 2019. This work is the first collective study revealed by Turkish accounting historians and Prof. Shawki Farag from the American University in Cairo.

The chapters of the book are as follows.

1. The Development of Record-Keeping in Ancient Egypt (3000 B.C. - 30 B.C.)
2. Record-Keeping Between Anatolia and Mesopotamia Regarding the First International Trade (2000 B.C. - 1700 B.C.)
3. Metal Money Findings in Western Anatolia. The Persians and After (650 B.C. - 30 A.D.)
4. Record-Keeping Culture in the Eastern Roman Empire (Byzantium) (330 - 1453 A.D.)
5. Islamic Period in the History of Middle East Accounting (750 - 1839 A.D.)
6. Westernization Period in the History of Middle East Accounting: Late Ottoman and Republic Period (1839 - 2011 A.D.)
7. Accounting Practices in the Middle East Countries in the Early Twenty-First Century



State Accounting in the Ottoman Empire

The Public Oversight, Accounting and Auditing Standards Authority of the Republic of Turkey published the English version of *State Accounting in the Ottoman Empire* in 2015. This work aims to reveal the characteristics of the Anatolian accounting culture by examining the accounting practices of the Ottoman Empire during the growth (1453 -579 A.D.), stagnation (1579-1699 A.D.), and decline (1699-1923 A.D.) periods.



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AAH Section Annual Awards

Below is a list of the annual awards of the AAH Section. The nominations period ends in late spring each year and nominations may be sent to the **AAH Section Executive Committee** at acchistory@case.edu. For deadlines and past recipients visit: <http://aaahq.org/AAH/Awards>.

Hourglass Award

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

The Alfred R. Roberts Memorial Research Award

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

Thomas J. Burns Biographical Research Award

The Academy of Accounting Historians annually honors an individual as the recipient of the Thomas J. Burns Biographical Research Award. The award is given for outstanding biographical research in the discipline of accountancy. The award includes a plaque and a financial award. Dr. Thomas J. Burns, for whom the award is named, was a long-time professor at Ohio State University and a past president of the Academy of Accounting Historians. Self nominations are acceptable. Nominations should be accompanied by a paragraph or more detailing why the nominee should be a candidate for the award. The award can be for a single publication or for a lifetime of biographical work.

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Barbara D. Merino Award for Excellence in Accounting History Publication

This annual award is to recognize the author of the best book on an accounting historical topic published in a given year. Beginning in 2013, an annual award in the amount of \$1000 has been made to the author of the best book published in current or preceding two years, i.e. 2020 through 2022. The winning publication will be based upon the selection of an awards committee established by the leadership of the Academy.

The Vangermeersch Manuscript Award

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

Eligibility and Guidelines for Submissions

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

Review Process and Award

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

The Best Paper Award

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

The Innovation in Accounting History Education Award

The intent of the Innovation in Accounting History Education Award is to encourage innovations in accounting history education. The award is presented to an individual(s) who has developed and implemented an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses. To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching.

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

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

Electronic submissions should include the following items (as applicable):

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

The Margit F. and Hanns Martin Schoenfeld Scholarship

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

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

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

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

Accounting History

Announcement

Accounting History Virtual Seminar

To be held online (via Zoom)

9 September 2021: 09:00-11:00 BST (AEST 18:00-20:00 and NZ DST 20:00-22:00)

Hosted by the Editors of *Accounting History* and

Supported by: Accounting History Special Interest Group of the
Accounting and Finance Association of Australia and New Zealand

Join us for an engaging virtual seminar for *Accounting History* supporters!

The programme includes:

Curated conversation with the winners of the Robert Gibson Award 2020 - Dominic Detzen and Sebastian Hoffmann

Curator: Stephen Walker, Professor of Accounting, University of Edinburgh

Panel: Innovation in accounting historiography - where to from here?

Panellists:

- Carolyn Cordery, Professor of Charity Accounting and Accountability, Aston University;
- Delfina Gomes, Associate Professor, University of Minho;
- Giulia Leoni, Senior Lecturer, University of Genoa;
- Karen McBride, Reader, University of Portsmouth; and
- Christopher Napier, Professor of Accounting, Royal Holloway University of London.

Research paper: Accounting for natural disasters in historical perspective - A literature review and research agenda

- Massimo Sargiacomo, Professor of Accounting and Public Sector Management, University of Chieti-Pescara.

Registration for this event will be available from June 2021.

We look forward to seeing you at this engaging virtual seminar.

The Eleventh Accounting History International Conference

The Eleventh Accounting History International Conference, has been postponed to 2022 and will be held at the School of Business and Law, University of Portsmouth, in the UK.

This event is supported by the Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand (AFAANZ).

More details are available at the conference website: <https://www.port.ac.uk/11AHIC>.



**American
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**Academy of
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Calls for Papers & Upcoming Conferences

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

Notebook Content

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

Award Nominations

For detailed information on AAH Section awards and current deadlines, visit the Awards section of the AAH Section website at www.aaahq.org/AAH/Awards or turn to pages 28-30.



The Academy

of Accounting

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