

## Policies and Procedures

**Title:** Policy of Memorials in *Accounting Horizons*

**Code:** PUB-008

**Team:** Publications

**Effective Date:** 5/22/2025

**Approved By:** Board of Directors

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**Objective:** As the largest community of accountants in academia worldwide with about 7,000 members, the American Accounting Association (AAA) publishes memorials in *Accounting Horizons* (hereinafter “Horizons”) to recognize deceased individuals who have made seminal contributions to accounting thought or revolutionized the accounting profession. The memorials should spark existing and future generations of academics and practitioners to further the role of accounting in the ever-changing business world and society.

### Background:

The AAA published memorials in *The Accounting Review* in the early years and started to publish memorials in *Horizons* in 2010. *Horizons* was founded by the AAA in 1987 to focus on the practical applicability and policy implications of research and other contributions to knowledge. The journal is one of three association-wide journals of the AAA and publishes four issues comprising a total of about 50 articles per year.

As part of a deliberate effort led by Associate Editor Stephen Zeff, *Horizons* published 10 memorials between 2010-2014. After Stephen Zeff, another associate editor oversaw memorials, but there was only one memorial published until 2018, and that memorial was written by Stephen Zeff. In 2017-2018, the Academy of Accounting Historians (AAH) Section was asked by the AAA Publications Committee and the AAA Board of Directors to help with memorials published in *Horizons*. The AAH was approached by the Board to take responsibility for the editorial process of memorials. The Board approved a policy in which the AAH was given the sole right to select individuals to be memorialized and commission authors to write the articles for publication in *Horizons* without any oversight of *Horizons* editors. See Appendix A for the original 2018 AAA Board policy on memorials. From 2019 to September 2023, three memorials were published in *Horizons*, with one of them coauthored by Stephen Zeff. During this time the AAH carried out the task of reviewing submissions, contacting outside reviewers, and sending completed manuscripts to *Horizons* for publication. We are grateful for the work of the AAH during this period.

In October 2023, Stephen Zeff pointed out to the incoming senior editor of *Horizons* that there were quite a few deceased individuals who might merit memorials but there was a lack of memorials at *Horizons*. The incoming senior editor of *Horizons* then discovered the outsourcing arrangement with the AAH and requested the AAA leadership in October 2023 to review and reconsider the existing arrangement. The aim of revisiting the existing arrangement is to ensure recognition of deserving individuals with memorial submissions and publications, as well as provide transparency for the submission process. The last memorial under the existing arrangement was published in the June 2024 issue of *Horizons*. See Appendix B for the list of memorials.

The AAA Board of Directors created a task force in January 2025 to develop a transparent process of publishing memorials in *Horizons*. The task force members are Stephan Fafatas (AAH President), Jackie Hammersley, Diane Janvrin, Jay Thibodeau (chair), and Jenny Tucker (*Horizons* senior editor). The task force has the following recommendations.

### **Memorials Committee:**

The Memorials Committee (hereinafter the “committee”) will be comprised of five members, including the senior editor of *Horizons* and the President of AAH. The three other members are appointed by the AAA management team, and each will serve in staggered three-year terms. The committee oversees selecting individuals to be memorialized and authors to write the articles.

### **Selection of individuals to be memorialized:**

The committee will organize a nomination process each year to identify the individuals to be memorialized. The Call for Nominations will be issued in August with the deadline for nominations on November 30 of the calendar year. There is no quota for the number of selected individuals each year. The committee may decide to select none from the nominations. The committee may also solicit nominations of individuals who might be deserving but overlooked.

#### *Eligibility of an individual to be nominated:*

- Contributed significantly to accounting thought or the development of the accounting profession, which includes academics, preparers, practitioners, standard setters, and regulators.
- Deceased at least 365 days before the nomination date.

#### *Nomination documents:*

- Nomination letter: one to two pages, single spaced, with the name and title of the nominee before his/her retirement and the name and contact information of the nominator(s). The letter should include a brief biographical sketch of the nominee and outline their major contributions.
- Letters of support: please include three to five letters of support, with each letter being limited to 2-3 pages.
- Supporting material: the nominator(s) is encouraged to include significant supporting primary source material up to five items. If a specific item is available online, please add the link to the website instead of attaching the actual document.
- Vita/Resume: please include the latest vita or resume (if available) for the nominee.
- Please submit materials in the order specified above.

#### *Evaluation of nominations:*

The committee will invite reviewers who are not among the nominators to evaluate nominations in a single-blind process (i.e., the nominators do not know the identities of the reviewers). The reviewers are typically given a month for an evaluation. The committee will discuss the merits of each nomination based on the committee members’ own reading of the nomination material and the reviewers’ feedback. The committee’s decision on each nomination will follow the majority rule. The nominators will be notified of the committee’s decisions by March of the following year.

### **Selection of authors to write a memorial:**

After an individual is selected to be memorialized, the committee will select a primary author to write the memorial. This primary author might not be among the nominators for the selected individual. The committee will provide the nomination material to the primary author and may advise them to add certain coauthors, including an accounting historian and/or one of the nominators. The President of the AAH will identify a select list of researchers, with experience writing biographies, who are interested in coauthoring memorials if invited. However, the ultimate decision of whether or how to form the coauthor team will rest with the primary author.

#### Guidelines for authors:

- A memorial in *Horizons* is not a biography or an obituary. The latter are available in newspapers or general books.
- A memorial in *Horizons* should focus on the individual's seminal contributions to accounting thought or the revolution of the accounting profession.
- A memorial in *Horizons* is expected to take readers behind the scenes to understand the factors that have contributed to the individual's accomplishments. For example, characteristics of the individual, major events in their life journey, environmental factors that have influenced the individual, and any changes of mind or further thought after the individual's public recognition of an original thought.
- The structure of a memorial is expected to differ from that of an original research article. Authors may use the following publications as examples:
  - Bedford, N. M and R. E. Ziegler. 1975. The contributions of A. C. Littleton to accounting thought and practice. *The Accounting Review* 50 (3): 434-443.
  - Birnberg, J. G., M. Bromwich, and J. Roberts. 2013. Anthony G. Hopwood: Academic iconoclast and entrepreneur 1944-2010. *Accounting Horizons* 27 (4): 895-907. <https://doi.org/10.2308/acch-10361>
  - Banker, R. D. and R. S. Kaplan. 2014. William W. Cooper: Innovator, fighter, and scholar. *Accounting Horizons* 28 (1): 193-203. <https://doi.org/10.2308/acch-10387>
  - Zeff, S. A. and M. E. Persson, 2020, Donald T. Nicolaisen: An internationalist SEC Chief Accountant (1944–2019). *Accounting Horizons* 34 (2): 185-191. <https://doi.org/10.2308/acch-10727>

#### Review process and publication of a memorial:

The submission fee for memorial articles will be waived. Under the editorial policy of *Horizons*, all submitted articles will be peer reviewed. There is no guarantee that a submitted memorial article will be published even though the committee has selected the individual to be memorialized and the primary author to write up the article. The review process for a memorial submission is expected to use two reviewers, with one being an accounting historian. The handling editor or the senior editor of *Horizons* may consult the President of AAH for recommendations of accounting historians who can serve as reviewers.

If a submission does not progress as expected and does not meet the publication standard of *Horizons*, the senior editor of *Horizons* will communicate the situation to the committee, which will select a new primary author. The review process outcome will not affect the committee's selection decision on the memorialized individual.

#### Revision History:

Revision #	Date	Description of Changes	Requested By:
1			
2			

## Policies and Procedures

**Title:** Process for Publishing Memorials in the Accounting Horizons

**Code:** GOV 1105

**Team:** Governance

**Effective Date:** 11/4/2018

**Approved By:** Board of Directors

**Revision Date:**

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- Policy:** This policy addresses the process for publishing Memorials in the *Accounting Horizons*.
- Purpose:** The purpose of this policy is to ensure that Memorials are published in the *Accounting Horizons* by the Academy of Accounting Historians (AAH) Section in a timely and consistent manner.
- Scope:** American Accounting Association and Academy of Accounting Historians
- Procedure:** The Academy of Accounting Historians Section is charged with the preparation of Memorials to be published in the *Accounting Horizons*.
1. The AAH determines the structure for development of memorials and their editorial oversight process.
  2. The selection of both nominee and author(s) is at the sole discretion of the AAH Section.
  3. Calls for nominees might be considered, but unsolicited completed memorials are not invited.
  4. After acceptance by the AAH Section (or its committee), the Memorial will be forwarded to the American Accounting Association for publication in *Accounting Horizons*.
  5. The Memorials will not be subject to any additional editorial oversight by the editors of *Accounting Horizons*.

### Revision History:

Revision #	Date	Description of Changes	Requested By:
	MM/DD/YY		

Year	Volume	Issue	Title	Authors	Article Type	Link	Production
2013	27	2	Charles T. Horngren: Mentor, Role Model, Colleague, and Friend	Beaver and Wolfson	Memorial	<a href="https://doi.org/10.2308/acch-10332">https://doi.org/10.2308/acch-10332</a>	Zeff (associate editor of Horizons)
2010	24	3	The Contribution of Philip W. Bell to Accounting Thought	Kenneth Peasnell and Geoffrey Whittington	Memorial	<a href="https://doi.org/10.2308/acch.2010.24.3.509">https://doi.org/10.2308/acch.2010.24.3.509</a>	Zeff (associate editor of Horizons)
2010	24	4	Maurice Moonitz: The Consummate Professional	George J. Staubus	Memorial	<a href="https://doi.org/10.2308/acch.2010.24.4.703">https://doi.org/10.2308/acch.2010.24.4.703</a>	Zeff (associate editor of Horizons)
2011	25	1	Robert T. Sprouse and Fundamental Concepts of Financial Accounting	Robert J. Swieringa	Memorial	<a href="https://doi.org/10.2308/acch.2011.25.1.207">https://doi.org/10.2308/acch.2011.25.1.207</a>	Zeff (associate editor of Horizons)
2011	25	3	Robert N. Anthony: A Pioneering Thinker in Management Accounting	Jacob G. Birnberg	Memorial	<a href="https://doi.org/10.2308/acch-50025">https://doi.org/10.2308/acch-50025</a>	Zeff (associate editor of Horizons)
2012	26	1	An Intellectual Memorial to Robert Raymond Sterling, Accounting Reformer	Thomas A. Lee and Peter W. Wolnizer	Memorial	<a href="https://doi.org/10.2308/acch-50085">https://doi.org/10.2308/acch-50085</a>	Zeff (associate editor of Horizons)
2012	26	1	John C. Burton: A Grain of Sand in the Oyster 1932–2010	Robert J. Sack	Memorial	<a href="https://doi.org/10.2308/acch-50084">https://doi.org/10.2308/acch-50084</a>	Zeff (associate editor of Horizons)
2013	27	3	Gordon Shillinglaw: Economist, Consultant, and Management Accounting Scholar	Geoffrey H. Burrows	Memorial	<a href="https://doi.org/10.2308/acch-10348">https://doi.org/10.2308/acch-10348</a>	Zeff (associate editor of Horizons)
2013	27	4	Anthony G. Hopwood: Academic Iconoclast and Entrepreneur 1944–2010	Jacob G. Birnberg, Michael Bromwich, and John Roberts	Memorial	<a href="https://doi.org/10.2308/acch-10361">https://doi.org/10.2308/acch-10361</a>	Zeff (associate editor of Horizons)
2014	28	1	William W. Cooper: Innovator, Fighter, and Scholar	Rajiv D. Banker and Robert S. Kaplan	memorial	<a href="https://doi.org/10.2308/acch-10387">https://doi.org/10.2308/acch-10387</a>	Zeff (associate editor of Horizons)
2016	30	4	Lawrence Revsine: Influential Teacher and Author	Magee, Zeff	Memorial	<a href="https://doi.org/10.2308/acch-10763">https://doi.org/10.2308/acch-10763</a>	Teri Yohn (senior editor of Horizons)
2020	34	2	Donald T. Nicolaisen: An Internationalist SEC Chief Accountant (1944–2019)	Zeff, Persson	Memorial	<a href="https://doi.org/10.2308/acch-10727">https://doi.org/10.2308/acch-10727</a>	Outsourced to AAH
2021	35	1	Frank Lewis Clarke (1933-2020): An International Journey in Quest of a More Serviceable Accounting	Dean, Persson, Sargiacomo	Memorial	<a href="https://doi.org/10.2308/acch-10763">https://doi.org/10.2308/acch-10763</a>	Outsourced to AAH
2022	36	2	Nicholas Dopuch (1929–2018): Editor, Mentor, and Harbinger of a Quantitative Accounting Research Revolution	Moehrle, Persson, Reynolds-Moehrle	Memorial	<a href="https://doi.org/10.2308/acch-10808">https://doi.org/10.2308/acch-10808</a>	Outsourced to AAH
2024	38	2	Gordon Peter Wilson (1946–2020): Teacher, Mentor, Scholar, and Friend	Moehrle, Persson	Memorial	<a href="https://doi.org/10.2308/HORIZONS-2024-037">https://doi.org/10.2308/HORIZONS-2024-037</a>	Outsourced to AAH