

YEARS OF TRANSITION: THE AMERICAN ACCOUNTING ASSOCIATION, 1991–2016

ERRATA

The following are corrections for errors that occurred in *Years of Transition: The American Accounting Association, 1991–2016* by Paul J. Miranti, Jr., Nandini Chandar, and Deirdre M. Collier published by the American Accounting Association in 2016. A minor revision including these changes was printed in 2018.

Chapter 1

P 11, para 1, line 14: “Carnegie Institution” should read “Carnegie Corporation”

P 15, para 1, lines 9 and 10: “Financial Executives Institute (FEI)” should read “Financial Executives International (FEI since 2000)”

P 16, para 2, line 10: “Western,” should be inserted between “Midwest,” and “and Southeast.”

P 16, para 2, lines 18 and 19: “American Tax Association” should read “American Taxation Association”

P 17, footnote 3: “*Journal of Forensic Accounting;*” should read “*Journal of Forensic Accounting Research;*”

P 17, footnote 3: “*The Journal of Financial Accounting Research*” should read “*Journal of Financial Reporting*”

Chapter 2

P 21, para 1, lines 9 and 10: “Carnegie Foundation for the Advancement of Teaching” should read “Carnegie Corporation”

P 21, para 3, line 4: “Norton H. Bedford” should read “Norton M. Bedford”

P 22, para 2, line 5: “Association to Advance Collegiate Schools of Business (AACSB)” should read “American Assembly of Collegiate Schools of Business (AACSB)”

P 29, para 2, line 12: “Arthur Andersen & Company” should read “Arthur Andersen & Co.”

P 29, para 3, lines 6 and 7: “the Public Companies Accounting Oversight Board (PCAOB) within the Securities and Exchange Commission (SEC). The PCAOB was given” should read “the Public Company Accounting Oversight Board (PCAOB) and it was given”

P 33, para 3, line 10: “Arthur Anderson” should read “Arthur Andersen”

P 40, footnote 5: “Vaugh S. Radcliffe, and Mitchel Stein.” should read “Vaughan S. Radcliffe, and Mitchell Stein.”

P 40, footnote 15: “Joseph J. Shultz, Jr.,” should read “Joseph J. Schultz, Jr.,”

P 40, footnote 15: “James E. Sorenson.” should read “James E. Sorensen.”

P 41, footnote 21: “How the U.S. accounting profession got how it is today.” should read “How the U.S. accounting profession got where it is today.”

Chapter 3

- P 46, para 3, line 6: “second organization in 1917” should read “second organization in 1919”
- P 47, para 3, line 19: “1937” should read “1936”
- P 47, para 3, lines 21 and 22: “Introduction of Corporate Accounting Standards.” should read “An Introduction to Corporate Accounting Standards.”
- P 48, para 1, lines 9, 10, and 11: “including the FASB’s first vice chairman Robert T. Sprouse of Stanford Univeristy, followed by board member Robert Swieringa of Cornell University and later Katherine Schipper,” should read “including the FASB’s second vice chairman Robert T. Sprouse of Standford Univeristy, followed by board member Robert Swieringa of Cornell University, Gerhard G. Mueller, formerly of University of Washington, and later Katherine Schipper,”
- P 48, para 1, line 14: “accounting’s underlying postulates and theorems.” should read “accounting’s objectives and qualitative characteristics.”
- P 48, para 3, line 2: “Ford and Carnegie Foundations” should read “Ford Foundation and Carnegie Corporation”
- P 49, para 1, line 18: “(1986).” should read “(1977).”
- P 51, para 3, line 3: “*The Journal of the American Tax Association*” should read “*The Journal of the American Taxation Association*”
- P 51, para 3, lines 5 and 6: “*Auditing: A Journal of Theory & Practice*” should read “*Auditing: A Journal of Practice & Theory*”
- P 53, para 2, lines 12 and 13: “initially by Arthur Anderson,” should read “initially by Arthur Andersen,”
- P 55, para 4, line 7: “the SEC’s Public Companies Accounting Oversight Board” should read “the Public Company Accounting Oversight Board”
- P 56, para 1, line 12: “International Association of Accounting Educators” should read “International Association for Accounting Education & Research”
- P 58, para 2, line 2: “AAA Presidential School Lecture” should read “AAA Presidential Lecture”
- P 58, para 3, line 1: “The Pathway Commission” should read “The Pathways Commission”
- P 64, footnote 2: “Commerce Clearing House.” should read “Macmillan.”
- P 64, footnote 5: “Thomas R. Weinich.” should read “Thomas R. Weirich.”
- P 65, footnote 28: “John Henry Evans III. 2104.” should read “John Harry Evans III. 2014.”

Chapter 4

- P 68, para 2, lines 8–13: “the Financial Accounting Federation (FAF). In forming the FAF, the AAA worked with other groups affected by financial accounting knowledge including the Chartered Financial Analysts Institute (CFA Institute), Institute of Management Accountants

(IMA), Financial Executives Institute (FEI), and the Securities Industry and Financial Market Association (SIFMA).” should read “the Financial Accounting Foundation (FAF). When the FAF was formed in 1972, it was founded by the AAA, AICPA, Financial Executives Institute (FEI), National Association of Accountants, and the Federation of Financial Analysts. The Securities Industry Association (SIA), came on board later, and in 2006, SIA became the Securities Industry and Financial Market Association (SIFMA). “

P 68, para 2, lines 15, 16, and 17: “Only two of the seven members of the FASB could be CPAs, with the rest representing either financial statement issuers or users.” should read “At its founding, the first FASB board had four practicing CPAs: Marshall Armstrong, John Queenan, Donald Kirk, and Walter Schuetze. Standards had to be approved by five assenting votes.”

P 68, para 2, lines 20 and 21: “Robert J. Swieringa of Cornell Univeristy, Katherine Schipper of the University of Chicago” should read “Robert J. Swieringa of Cornell University, Gerhard G. Mueller formerly of University of Washington, Katherine Schipper of The University of Chicago”

P 72, para 2, line 4: “Carmen G.Blough,” should read “Carman G. Blough,”

P 72, para 2, line 7: “Willard W. Werntz” should read “William W. Werntz”

P 72, para 3, line 2: “Securities and Exchange Liaison Committee,” should read “Securities and Exchange Commission Liaison Committee,”

P 73, para 1, line 8: “SEC Commissioner Arthur Levitt” should read “SEC Chairman Arthur Levitt”

P 77, para 2, lines 11, 12, and 13: “Arthur Levitt, Jr. and Donald T. Nicoaisen (both former chairmen of PricewaterhouseCoopers’s financial service practice and chief accountants of the SEC),” should read “Arthur Levitt, Jr. and Donald T. Nicolaisen (former chief accountant of the SEC),”

P 79, para 3, line 4: “Douglass A. Prawitt” should read Douglas F. Prawitt”

P 86, footnote 1: “*Report of National Commission on Financial Reporting.*” should read “*Report of the National Commission on Fraudulent Financial Reporting.*”

P 86, footnote 3: “1992.” should read “1993.”

P 87, footnote 8: “D. R. Beresford and S. F. O’Malley. 1991.” should read “D. R. Beresford. 1991.”

P 87, footnote 9: “Securities Act of 1934.” should read “Securities Exchange Act of 1934.”

Chapter 5

P 95, para 2, line 3: “Executive Council (EC)” should read “Executive Committee (EC)”

P 99, para 2, lines 11 and 12: “International Association of Accounting Educators and Researchers” should read “Internation Association for Accounting Education & Research”

P 99, para 4, line 2: “In 2004,” should read “In 2003,”

P 100, para 4, line 6: “Shyam Sundar,” should read “Shyam Sunder,”

P 104, para 2, line 7 Lee Parker (UNSW Australia).” should read “Lee Parker (University of South Australia).”

P 106, para 2, line 15, “the 2010 meeting in Denver” should read “the 2010 meeting in San Francisco”

P 109, para 4, line 6: “Steven Moehrle” should read “Stephen Moehrle”

P 115, footnote 35: “AAAA, Statement of Activities,” should read “AAA, Statement of Activities,”

P 116, footnote 53: “From American Association of Accountants,” should read “From American Accounting Association,”

Exhibits

P 120, 3rd row, 4th from the left: “1944 *Carmen G. Blough” should read “1944 *Carman G. Blough”

P 121, 2nd row, 3rd from the left: “1955 *Williard J. Graham” should read “1955 *Willard J. Graham”

P 137, members of council, line 14: “Forensic and Investigative Accounting Section” should read “Forensic Accounting Section”

P 156, para 1, lines 3 and 4: “American Association of Accounting Instructors,” should read “American Association of University Instructors in Accounting,”

P 158: “1992 Robert K. Elliot” should read “1992 Robert K. Elliott”

P 166: “1991 Andrew S. Bailey, Jr.,” should read “1991 Andrew D. Bailey, Jr.,”

P 175, under the 2014 Horizons Best Paper Award: “November 2012,” should read “December 2013,”

P 175, under 2012 *Horizons* Best Paper Award: “Accounting Doctoral Program Rankings on Research Productivity of Program Graduates Accounting Horizons.” should read “Accounting Doctoral Program Rankings on Research Productivity of Program Graduates.”

P 180, under *Accounting Horizons* Editors: “2013–2015 Paul A. Griffith & Arnold M. Wright” should read “2013–2015 Paul A. Griffin & Arnold M. Wright”

P 180, under *Accounting Horizons* Editors: “1989–1991 Robert J. Stack & John C. Burton” should read “1989–1991 Robert J. Sack & John C. Burton”

P 183, under *Journal of Management Accounting Research* Editors: “1993–1995 Chee W, Chow” should read “1993–1995 Chee W. Chow”