# Doing Accounting History Research in the AICPA Library at the University of Mississippi

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#### Outline

- I. The AICPA Library Collection at the University of Mississippi—A 20-Year Partnership.
- II. Quick Overview of the collections
- III. What's new and what's coming.

## The AICPA Library at the University of Mississippi

- In August 2001 the University of Mississippi acquired the AICPA Library (which was started in 1918 to serve the membership of the AIA). The collection consisted of books, journals, and pamphlets. (twelve semi-trucks of material)
- 32,177 book and journal titles, plus 35,717 pamphlets were cataloged.
- The AICPA retained a small "Library of Record" containing two copies of every book the Institute had published and in-house documents and reports.
- In August, 2014, the Library of Record was transferred to the University of Mississippi Libraries. (354 boxes)

## Accessing the AICPA Collections at the U. of Mississippi – Paper - Books and Journals

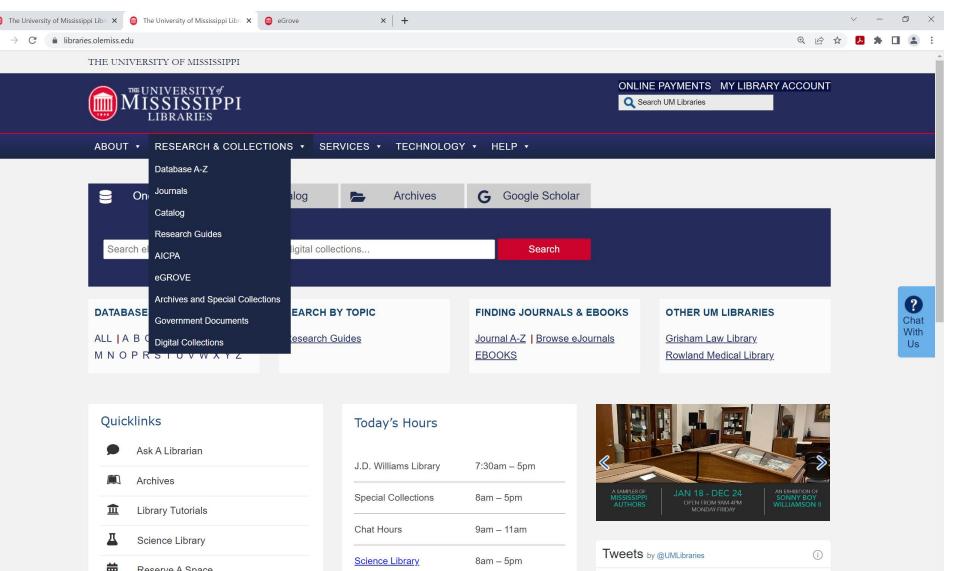
 The Books and Journals (32,122 titles, 64,045 items, and 5,640 journal volumes) are integrated in the general collection and accessed through the on-line catalog:

https://libraries.olemiss.edu/

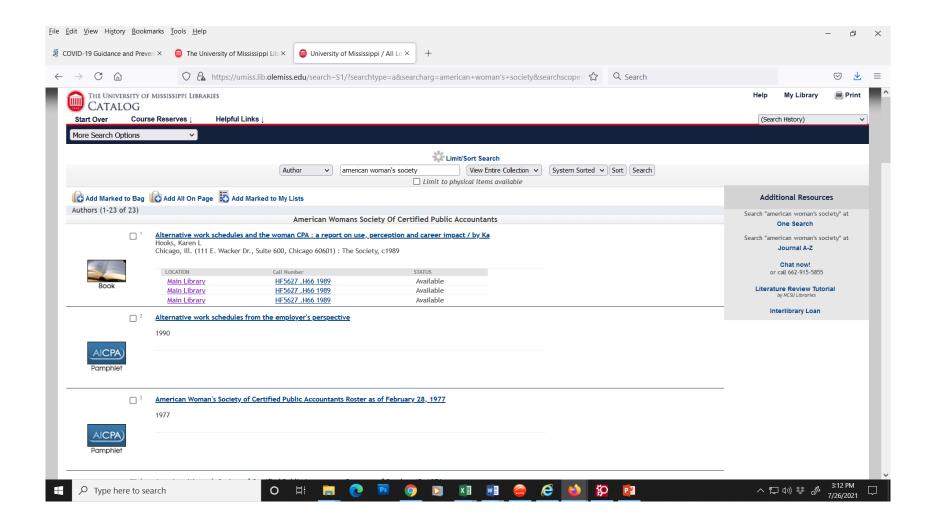
## Accessing the AICPA Collections at the U. of Mississippi – Paper - Pamphlets

- Pamphlets, which include small, fragile items, clippings from early journals and trade magazines, state and federal documents, transcripts of speeches, court cases, and brochures (35,717 items), bibliographic records are now also in our online catalog
- https://libraries.olemiss.edu/

## University of Mississippi Libraries https://libraries.olemiss.edu/



### **On-line Catalog Search**



### **Digital Collections**

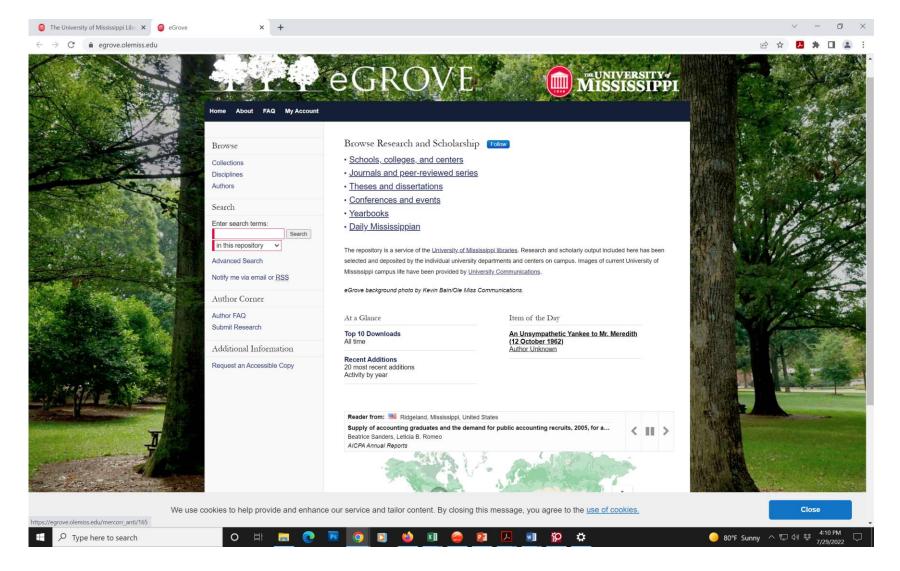
- In 2014, the AICPA gave permission to digitize their copyrighted materials that were ten years or older. That agreement was revised in 2022. Now the moving wall is three years.
- In 2019 the University of Mississippi migrated all of their freely accessible digital materials to a new platform: eGrove

https://egrove.olemiss.edu/

### **Dgitial Collections**

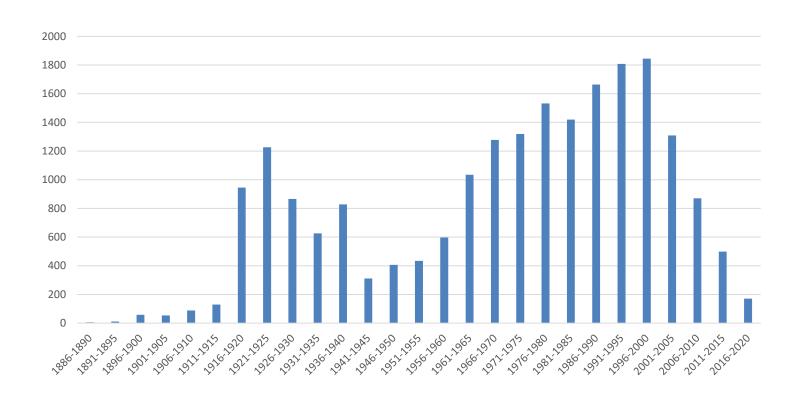
- There are now 23,857 digital objects in the Archival Digital Accounting Collection, and there have been 1,295,552 downloads since 2018.
- 62% of all downloads are international.

## eGrove Home page https://egrove.olemiss.edu/



## Number of Digital Items by Publication Date by 5-Year period

**Digital Objects** 



### **Digital Collections**

- AICPA Historical Collection (11,126 records) —
   Historical standards and periodicals published by the
   Institute
- American Academy of Accounting Historians (1,899 records) Accounting Historians Journal and the Accounting Historians Notebook pre-2015
- **Deloitte Collection (**3,482 records) -- A history of Deloitte and its predecessor firms through its documents (pre- 1988).
- AICPA Pamphlets (1,083 records) state, federal, trade associations, & individually authored pamphlets, (heavily pre-1927)

## Digital Collections AICPA Historical Collections

- Professional Standards and individual statements, 1974-2020:
- Statements of Position, 1974-2020
- Issues papers, 1978-1988
- Audit and Accounting Guides to 2020
- Audit Risk Alerts to 2020

#### **AICPA Historical Collections--continued**

- Accounting Principles Board, 1959-1973, publications, including Opinions, Statements, Original Pronouncements, and Current Text
- Accounting Research Bulletins, 1939-1959
- Statements on Auditing Procedure, 1941-1972
- Rules of Professional Conduct, 1917-1997
- Auditing Standards Board Minutes, 1996-2009

### Comment Letters & Exposure Drafts

- Exposure Drafts, 1962-2008
- Comment Letters (1977, 1987, 1991-2009): 102 sets of comment letters. Included are:
- Cohen Commission 1977 (Commission on Auditor's Responsibilities),
- Treadway Commission 1987 (National Commission of Fraudulent Financial Reporting)
- Commission on Sponsoring Organizations (COSO) 1991.

### AICPA Historical Collections Periodicals

- AAPA Year-book, 1905-1915
- AIA Year-book, 1916-1947
- Special Bulletins, 1920-1929
- Bulletin of the AIA, 1924-1936
- Certified Public Accountant, 1922-1949
- CPA, 1950-1973
- CPA Letter, 1973-2010
- Committee Handbook, 1964-1999

## AICPA Historical Collections Periodicals - Continued

- Digest of State Accountancy Laws and State Board Regulations 1983-2005
- AICPA Annual Reports, 1950-1952, 1954-59, 1973-2010
- CPA Examination questions and answers, 1917-1995
- Accounting Trends and techniques, 1947-2020
- CPA Expert, 1995-2010
- Recommended Tax Law Changes (various titles) 1938-1990

## AICPA Historical Collections Periodicals - Continued

- Accountants' Index, 1920-1991
- Practicing CPA, 1979-2008
- Management Services, 1964-1971
- Management Adviser, 1971-1974
- Accounting Education Statistical Survey 1967-1993
- Audit and Accounting Manual 1979-2010
- Tabulation of CPAs, 1968-1997

## AICPA Historical Collections—Boards and Commissions

- Public Oversight Board publications, 1977-2002
- Internal Control; Integrated Framework (drafts and revised editions, Treadway Commission) 1992-1994
- Independence Standards Board, 1997-2001, publications (Exposure drafts, Comment Letters, Standards, Speeches, Interpretations, Minutes) (circa 140 items)

### AICPA Historical Collections—Minority Recruitment

- Report on Minority Graduates, 1994, 1995, 1998
- Survey on Women's Status and Work, 1994, 1997
- Minority Recruitment and Equal Opportunity Committee, 1971-1988
- AICPA Committees on Minority Issues, 1975-2009
- Accounting is a Weapon against Poverty. Report 1973

#### **AICPA Historical Collections--MAS**

- Management Advisory Services:
- Management Services by CPAs, 1-8 (1958-1960)
- Guideline Series, 1-7 (1968-1977)
- Practice Administration Aid, 1-6 (1984-1991)
- Technical Consulting Practice Aid, 1-14 (1982-1991)
- Small Business Consulting Practice Aid, 1-16 (1982-1991)
- Management Services Technical Study, 1-7 (1965-1968)
- Management of An Accounting Practice Bulletin, 1961-1969

#### Education

- Leland, Contemporary Accounting: A Refresher Course for Public Accountants, 1945
- Auditor's Approach to Statistical Sampling, 6 workbooks, 1967-1974
- Roberts, Statistical Auditing, 1978

### Liability Insurance Programs

- Memorandum on Accountants' Liability Insurance, 1932
- Accountants' Liability Insurance, 1950
- John W. Queenan. Accountants' Legal Responsibilities and Liability Insurance, 1955
- Accountants' Liability and Liability Insurance, 1953
- Don't Be a Loser: Claims, Occurrences and How to Report Them, 1987

## Deloitte Digital Collection (3,482 items)

- H&S Engagement Records, 1901-1903 (663 pp.)
- Haskins and Sells Bulletin, 1918-1932
- Haskins & Sells Reports, 1963-1982
- Quarterly Review (Touche, Niven, Bailey and Smart), 1957-1967
- Tempo (Touche Ross), 1968-1983
- Auditing Symposium (Touche Ross), 1972-1996

## Digital Collections Pamphlets

- Accounting Series Release, 1937-1973
- Treasury Department Circular 230, 1947-2014
- Accounting Bulletins (ICC), 1(1908)-15(1918)
- Regulation S-X 1940-1970
- Accountant's Directory and Who's Who (1920 and 1925 eds.)

### Pace Student, 1915-1926, 133 issues



Sometimes he listens attentively dends in dollars and cents. to what his companions say.

I know that they are trying to get him to do with half an eye. Yet when I entered his office, something for them.

At other times I have seen him talk steadily and uninterruptedly for many minutes. Often he leans forward and brings his fist vigorously down on the table to emphasize some point that he considers especially important. He is likely to pull some formidable-looking document out of his pocket and spread it over the table-cloth, and to refer to certain totals and statements as he goes along. When he takes the conversational leadership in this way, I know that he is trying to get others to do something for him.

HE heavy-jowled president of a chance of success, you must be genuinely grelarge railroad often sits near my garious in your instincts and impulses-you table in a certain down-town must be sociable. You must like other folks bility in luncheon club. Usually he has like to talk to them, to listen to them, to Busitwo or three guests with him- break bread with them. Sociability is friend-ness almost always different men. liness felt, expressed, and realized. It pays divi-

The advertising manager of a large manufac- N. Drury Then he asks a question or two, raises an objecturing plant, whom I went to see last week, tion, discusses it, and proceeds to listen again. comes to my mind. I had never met him be-When his guests are doing most of the talking, fore. He was very busy, as any one could see

he got up, shook hands with me, and smilingly offered me a chair, waiting until I had seated myself before sitting down himself. After I had stated my business, he gave me his decision, accompanied me to the door, and held it open for me. That advertising man's sociability has made a friend of me for all time: not only a friend for himself, but a friend for his organization. Assuming that in the course of a year he is treating hundreds of other men in the same sociable way as he treated me, it is very easy to pick out one reason why he earns the

The luncheon over, he and his guests usually \$15,000 salary which he is reputed to receive. make for the smoking-room to settle, in one A certain New York bank, by gaining the repuway or another, what has already been pretty tation for sociability, has incredibly increased the well threshed out. It is now a question of get-volume of its business. The president, who by ting down to brass tacks as to what is to be the way neither smokes nor drinks, has gained done. Steaming coffee and fragrant havanas the reputation of being genuinely sociable. make their contribution to the sociability of the He likes people, and he shows that he likes surroundings; and so, beginning in sociability, them by the interest that he actively takes, both accelerated by sociability, and ending in socia- publicly and privately, in all matters that have a bility, the luncheon conference becomes the sound human appeal. Under his influence, the means whereby a business transaction of im- bank itself has become humanized; and the pubportance is brought to a definite and successful lic like to deal with it, and do deal with it, because its reputation of being a sociable sort of Business is a social game. To sit in with a place-something besides a building in which to

LEADING ARTICLES

Leon O. Fisher, C.P.A. Biographical Sketch Page 71

"F.O.B." Shipments

Reviews and Articles Pages 76, 77, 86, 87

Audited Financial Statements

### Pace Graduating Class - 1923



SIXTY-FOUR RECEIVE DIPLOMAS

STUDENTS, when they enter college or university, always look forward with pleasurable articipation to the with pleasurable articipation to the with pleasurable articipation to the ingress of calcactional effort—the formal exert-cises of graduation. Consider then the thoughts which the sixty-lour graduates are considered than the street of the platform and articipation and they are great to the platform and its product when, on the evening of November tenth, they stepped to the platform and its off the street of the street of the platform and its off the street of the street of the platform and its off the street of the s

#### PACE INSTITUTE, WASHINGTON, D. C.

Earth Estelle Dyrne Maryland	Maurice Artnur Martin
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Lloyd Watson Creason Kentucky	
Lawrence J. Curley Pennsylvania	Allan Muddiman . District of Colum
O. Lovell Day New York	Gertrude Phillips . District of Colum
John Frank Dirks Illinois	James K. Polk, Jr. District of Colum
Nellie Louisa Esterly Pennsylvania	Sara J. Quinlivan New Y
Josephine Augusta Gealow Iowa	K. Clement Ouinn Virgi
David Adolph Glushak	J. Edwards Ragan Illin
District of Columbia	Charles Philip Reilley Califor
Julian Audley Granger	J. Ovid Schaefer Illir
District of Columbia	Emil Fred Schrage Wiscor
Louis C. Grossberg District of Columbia	William Francis Sheehan, Massachus
C. Chester GuyOhio	Norman Earle Simpson Virgi
Julius F. Hagel Maryland	William I. Street Maryl
Harry Frederick Hinderer Texas	George Edgar Sutley Pennsylva
Lawrence A. Hohmann West Virginia	John F. Sweeney Massachus
William T. Howley New Jersey	Xavier Bender Tansill
Lucian A. Jackson Mississippi	District of Colum
Jerome G. Kaufman	George Tarshes District of Colum
District of Columbia	Walter Joseph Telma Michi
Clarence Eugene KefauverMaryland	John Daniel Horace Tester
James M. Keith Massachusetts	Massachus
Frank R. Keller Virginia	Florence Helena Tuck Misso
Leo KershenbaumDistrict of Columbia	Dorothy Walker Califor
William A. Kilerlane New York	Anna E. Watkins Michi
Leslie Allen Kimble West Virginia	Francis William Watson
William LattaScotland	District of Colum
Morrell G. Leavesley Michigan	Edward L. Weber Louisi
Peter C. LuginbuhlOhio	
c. magnitudini	The state of the s

#### Don't Forget This nsin in Don't Forget 1 IIIs Disability of Town on your calendar now the old the of the eighth annual banquet of Dee students and graduates in Gott New York City and vicinity—Hotel the Commodor, Saturday evening, April 21. Watch the next issue of TIR PACE in the property of the proper

in Semester F, Day-School Division, Pace Institute, New York, left in December of last year for Washington to take up his new duties in the Income Tax Unit,

igan Appointment to Important Business Position

### Advertisement for Pace Institute

### Plan now your fall and winter program of development—a development made necessary by the post-war de-

mand for men and women who can serve and earn in the higher levels of Business. Investigate the following developmental courses of study which are now available in day and evening classes at Pace Institute in New York, Washington, and Boston, and in affiliated institutions:

#### Accountancy (Professional C. P. A. Course)

—a course that gives technical preparation for C. P. A., American Institute, and Civil-Service Examinations.

#### Shorter Accounting Course for Women

—a course that trains women in the basic principles of Accounting, including double-entry bookkeeping and principles of organization and management.

#### Law for Business

—a course that presents, for accountants and business men, the law as a science in its relation to the conditions of Modern Business.

#### English for Business

-a course that presents all aspects of English in a thorough and practical manner.

#### Secretarial Course

—a course that gives intensive training in the various duties likely to be required of private secretaries.

#### French and Spanish

—courses taught with special reference to the development of fluency in conversation, and ability in commercial correspondence.

#### Oral Expression (Public Speaking)

—a course that develops the ability of the individual to address others clearly and convincingly.

Fall classes (daytime and evenings) are already being organized at Pace Institute. Instruction in the Accountancy and English Courses is also available by Extension through the mails. Informative booklets and bulletins free upon request.

#### Pace Institute

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160

### New! -- Pamphlets

- Laundryowners National Association.
   Standardized System of Cost Accounting, 1914
- Uniform Cost Accounting in Trade Associations, 1923
- Cost Finding in the Leather Glove Industry, 1925
- Cost Finding in the Cigar Box Industry, 1921
- Basic Principles for Costing and Accounting for Folding Paper Box Manufacturers, n.d.

### New! -- Pamphlets

- NACA Bulletins, 1926-1927
- Manual of Accounts and Budgetary Control for the Rubber Industry, 1926
- Charles Sprague. Philosophy of Accounts, 1922
- Federal Council of the Churches of Christ in America. Safeguarding Funds, Financial and Fiduciary Matters. 1925
- Arthur Lowes Dickinson. *Accounting: Practice and Procedure*. 1914

### New! -- Pamphlets

- Cost Manual. Woolen and Worsted Industry.
   Wool Institute Inc., 1928.
- Uniform Accounting, Estimating and Cost Finding Methods for the Set-up Paper Box Industry, Ernst & Ernst, 1922. 2 Volumes
- Business Record Systems Book of Instructions for Retail Shoe Merchants, 1916.
- Forse, William H. Electric Railway Auditing and Accounting, 1908.
- Daggett, Stuart. Railroad reorganization, 1908,

- Addresses from the Conference on Municipal Accounting, 1938
- Uniform Statistical Information Questionnaire, 1968, 1975, 1980 [data on CPA candidates]

- Leonard M. Savoie, Executive Vice-President,
   AICPA, Speeches, 1968-1972 (41 speeches)
- Wallace E. Olson, President, AICPA, Speeches, 1972-1979 (45 speeches)
- AAPA & AIA Correspondence, 1893-1949 (282 letters)
- Long-Range Objectives Committee.
   Proceedings, 1963-1966

- College Accounting Testing Program Bulletin (Committee on Personnel Selection) 1946-1964 (completed volumes 37-49)
- Fraud-Related SEC Enforcement Actions Against Auditors: 1987-1997

- Tax Committee Comments on Proposed Regulations, 1963
- Tax Committee Comments and Recommendations, nos.1-20, 1964-1965
- Working with the Revenue Code, 1956-1979
- Tax Planning Tips, 1980-1985

## American Institute Publishing Co. Ad in March, 1940, Journal of Accountancy

A-22

THE JOURNAL OF ACCOUNTANCY

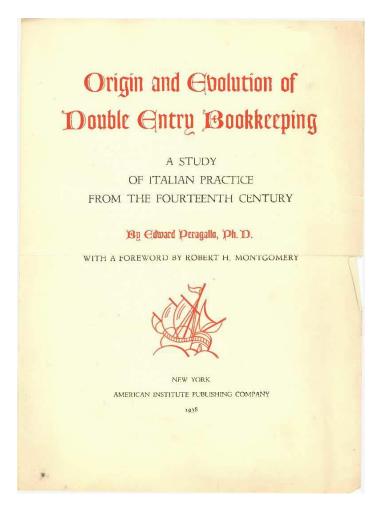
#### Scan the List

of the important books below—then order those you need in your Accounting Library by using the convenient coupon at foot of page

*Accounting Evolution to 1900 by A. C. Littleton	50
ACCOUNTS OF AN OIL COMPANY, THE by H. G. Humphreys	00
AUDIT WORKING PAPERS by Maurice E. Peloubet (Published 1937)	00
Basic Standard Costs by Eric A. Camman	50
CEMETERY ACCOUNTS by Walter Mucklow. 2.	
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*ETHICS OF A PROFESSION by A. P. Richardson	.00
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Financial Audits by D. L. Trought (Published 1937)	50
*Fraud — Its Control Through Accounts by George E. Bennett. 1.	
Examination Ourstions	
June, 1917, to November, 1927. 3.	00
May, 1927, to November, 1931.	.00
May, 1932, to November, 1935	.00
May, 1936, to November, 1938	50
Unofficial Answers to Examination Questions	
May, 1927, to November, 1931 by H. A. Finney, H. P. Baumann, and Spencer Gordon 3.	.00
May, 1932, to November, 1935 by H. P. Baumann and Spencer Gordon	.00
May, 1936, to November, 1938	
LAND ACCOUNTS by Walter Mucklow	.50
*Law for Laymen by Harold Dudley Greeley	.50
*Legal Responsibilities and Rights of Public Accountants by Wiley Daniel Rich 1.	50
LUMBER ACCOUNTS by Walter Mucklow. 4. ORIGIN AND EVOLUTION OF DOUBLE ENTRY BOOKKBEPING by Edward Peragallo. 5.	.00
ORIGIN AND EVOLUTION OF DOUBLE ENTRY BOOKKBEPING by Edward Peragallo	.00
Papers on Auditing Procedure	.00
TWENTY-FIVE YEARS OF ACCOUNTING RESPONSIBILITY (1911-1936) by George O. May	.00
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# Title page: Origin and Evolution of Double Entry Bookkeeping



#### New – Newsletters



#### More Newsletters



- Accountant's Liability Newsletter 1982-1994
- Accounting Association Newsletter 1968-1973
- Accounting Careers 1990-1992
- Accounting Education Update 1982-1985
- Accounting Educators FYI 1990-1996
- Accounting Letter 1971

- AICPA Insider 1999
- Capitol Account 1991-2001
- CIC Alert 1998-1999
- CPA Client Bulletin 1975-2010
- CPA Client Tax Letter 1988-1999

- CPA Consultant 1999-2004
- CPA Healthcare Client Letter 1993-2000
- CPA Management Advisor 1986-1991
- CPA Management Consultant 1992-1998
- CPA Practitioner 1977-1979
- CPAExchange 1991-1994

- Eldercare News 2002
- FastFact 1996
- Infotech Update 1991-2007
- Inside AICPA 1989-1995
- Institute Intrigue Week 1998
- Institute of Accounts 1893-1894
- Legal Liability Update 1993-1996

- Legislative Report 1965-1987
- MBE, A Publication for Minority Business Enterprises, 1984-1986
- Members in Business and Industry 2001-2008
- Members in Education 1997-2008
- Members in Finance and Accounting 1996-1999
- Members in Government 1996-2008
- Members in Internal Audit 1996-2003

- Members in Large Public Accounting Firms 1996-2005
- Members in Medium Public Accounting Firms 1996-2008
- Members in Public Accounting 1998-2001
- Members in Small Local Accounting Firms 1996-2008
- News and Views 1996
- PCPS Advocate 1988-1991

- PCPS Reporter 1980-1988
- Performance Measures News and Views 2002-2003
- PFP Pointer 1997-1998
- Planner 1986-2008
- Practicing CPA 1979-2008
- President's Letter 1988-1989
- Professional Development News 1962-1969
- Software Connection 1994-1995
- Software Tools 1989-1990

- Staff Training Bulletin 1993-1994
- State Legislative Matters 1989-1996
- State Society Newsletter 1950-1971
- Tax Division Newsletter 1985-1999
- Tax Section Newsletter 2002-2007
- Travel News 1983-1991

## New! C.P.A. Bulletin, 1921-1928

#### The C. P. A. Bulletin

Copyright, 1924, National Association of Certified Public Accountant

Vol. 3, No. 3

The National Association of Certified Public Accountants 945 Pennsylvania Ave., Washington, D. C.

March 1, 1924



#### NATIONAL ACCOUNTANT

Member

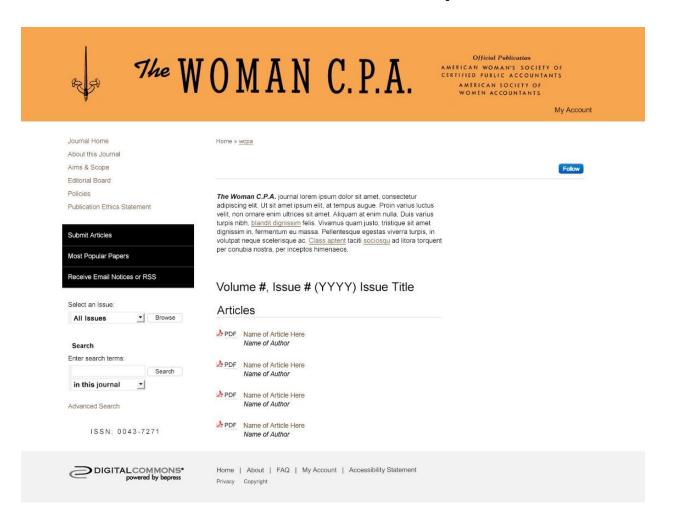
National Association of Certified Public Accountants

The National Organization of Certified Public Accountants

EDWARD E. GORE, PRESIDENT OF THE AMERICAN INSTITUTE, BEATEN IN ILLINOIS
COURT. PAYS UP DAMAGES IN FULL.

WILLIAM A. GILLESPIE, FORMERLY MARYLAND STATE AUDITOR, ORGANIZER AND MEMBER OF THE AMERICAN SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS, AUDITOR FOR THE UNION FINANCE COMPANY, ONE OF THE "BLIND POOLS" THAT MULCHED THE PEOPLE OUT OF MILLIONS OF DOLLARS. HE WAS INDICTED FOR CONSPIRACY TO DEFRAUD, FOUND GUILTY, AND HAS NOW BEEN SENTENCED TO JAIL FOR ONE YEAR.

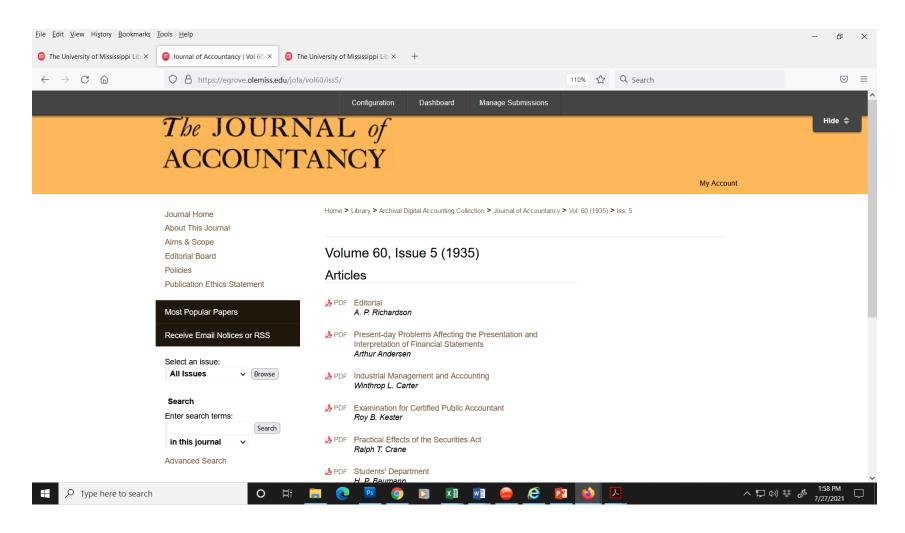
## Completed! Woman C.P.A. 1937-1991 (2,403 records)



# American Woman's Society of Certified Public Accountants and the American Society of Women Accountants

- Year Books, 1940-1955
- Rosters and Membership Directories, 1938, 1953, 1954, 1960-1962, 1974-1977, 1994-1995
- Milestones and Memories: A History of the ASWA, 1938-1962.
- AWSCPA History 75 Years. 2008
- Numerous brochures and reports

### Continuing - Journal of Accountancy 1912-1940 (4,161 records)



### **Upcoming Projects**

- Update Exposure Drafts and Comment Letters through 2020
- Index to Accounting and Auditing Technical Pronouncements, 1977-1995
- Uniform CPA Examination. Selected Questions and Unofficial Answers, 1981-2000
- AICPA's Work/Life & Women's Initiatives
   Executive Committee, 2003-2012

### **Upcoming Projects**

- AAPA and AIA Correspondence files, 1920s through 1950s
- Fall and Spring Meeting of Council, transcriptions, 1919-2020
- American Accountants Training Association.
   Lessons, 1945
- Norman E. Webster filing cabinets (inventory and digitizing)

#### **Contact Information**

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