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

Royce Kurtz, Univ. of Mississippi<ulkurtz@olemiss.edu
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://librariess.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.

• In 2019 the University of Mississippi migrated all of their freely accessible digital materials to a new platform: eGrove https://egrove.olemiss.edu/

• There are now over 19,000 digital objects in the Digital Accounting Collection and there have been 809,504 downloads to date.
eGrove Home page
https://egrove.olemiss.edu/
Number of Digital Items by Publication Date by 5-Year period

No. of Items

<table>
<thead>
<tr>
<th>Year Range</th>
<th>No. of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>1891-1895</td>
<td>1</td>
</tr>
<tr>
<td>1896-1900</td>
<td>2</td>
</tr>
<tr>
<td>1906-1910</td>
<td>3</td>
</tr>
<tr>
<td>1911-1915</td>
<td>1</td>
</tr>
<tr>
<td>1916-1920</td>
<td>1</td>
</tr>
<tr>
<td>1921-1925</td>
<td>4</td>
</tr>
<tr>
<td>1926-1930</td>
<td>6</td>
</tr>
<tr>
<td>1931-1935</td>
<td>5</td>
</tr>
<tr>
<td>1936-1940</td>
<td>4</td>
</tr>
<tr>
<td>1941-1945</td>
<td>3</td>
</tr>
<tr>
<td>1946-1950</td>
<td>2</td>
</tr>
<tr>
<td>1951-1955</td>
<td>1</td>
</tr>
<tr>
<td>1956-1960</td>
<td>2</td>
</tr>
<tr>
<td>1961-1965</td>
<td>3</td>
</tr>
<tr>
<td>1966-1970</td>
<td>4</td>
</tr>
<tr>
<td>1971-1975</td>
<td>5</td>
</tr>
<tr>
<td>1976-1980</td>
<td>6</td>
</tr>
<tr>
<td>1981-1985</td>
<td>7</td>
</tr>
<tr>
<td>1986-1990</td>
<td>6</td>
</tr>
<tr>
<td>1991-1995</td>
<td>5</td>
</tr>
<tr>
<td>1996-2000</td>
<td>4</td>
</tr>
<tr>
<td>2001-2005</td>
<td>3</td>
</tr>
<tr>
<td>2006-2010</td>
<td>4</td>
</tr>
<tr>
<td>2011-2015</td>
<td>3</td>
</tr>
</tbody>
</table>
Digital Collections

- **AICPA Historical Collection** (8,890 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** (3,267 records) -- *A history of Deloitte and its predecessor firms through its documents (pre- 1988).*

- **AICPA Pamphlets** (1,079 records) – *state, federal, trade associations, & individually authored pamphlets, (heavily pre-1926)*
Digital Collections
AICPA Historical Collections

• Professional Standards and individual statements, 1974-2012:
• Statements of Position, 1974-2012
• Issues papers, 1978-1988
• Audit and Accounting Guides to 2012
• Audit Risk Alerts to 2012
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
• Exposure Drafts, 1962-2008
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, 1973-2008
• Committee Handbook, 1964-1999
AICPA Historical Collections
Periodicals - Continued

• Digest of State Accountancy Laws and State Board Regulations 1983-2005
• CPA Examination questions and answers, 1917-1995
• Accounting Trends and techniques, 1947-2010
• CPA Expert, 1995-2010
• Recommended Tax Law Changes (various titles) 1938-1990
AICPA Historical Collections--continued

- Auditing Standards Board Minutes, 1996-2009
- Public Oversight Board publications, 1977-2002
- Internal Control; Integrated Framework (drafts and revised editions, Treadway Commission) 1992-1994
Comment Letters

  - Cohen Commission 1977 (Commission on Auditor’s Responsibilities),
  - Commission on Sponsoring Organizations (COSO) 1991.
AICPA Historical Collections--continued

• Survey on Women’s Status and Work, 1994, 1997
• Minority Recruitment and Equal Opportunity Committee, 1971-1988
• AICPA Committees on Minority Issues, 1975-2009
AICPA Historical Collections--continued

- Management Advisory Services:
  - Management Services by CPAs, 1-8 (1958-1960)
  - Guideline Series, 1-7 (1968-1977)
  - Practice Administration Aid, 1-6 (1984-1991)
- Management Services Technical Study, 1-7 (1965-1968)
Digital Collections
Deloitte Collection

• 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.)
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, 1924-1925*

• Pioneers of Organized Public Accountancy in Pennsylvania, 1942

• American Woman’s Society of Certified Public Accountants. Roster, 1974
New!

• Duties of the Junior Accountants, 1933
• *Addresses from the Conference on Municipal Accounting, 1938*
• *Uniform Statistical Information Questionnaire, 1968, 1975, 1980 [data on CPA candidates]*
• Roberts, *Statistical Auditing, 1978*
• Fraud-Related SEC Enforcement Actions Against Auditors: 1987-1997
New!

- Leonard M. Savoie, Executive Vice-President, AICPA, Speeches, 1968-1972
- Wallace E. Olson, President, AICPA, Speeches, 1972-1979
New!

• College Accounting Testing Program Bulletin (Committee on Personnel Selection) 1946-1964 (completed volumes 37-49)

• Independence Standards Board, 1997-2001, publications (Exposure drafts, Comment Letters, Standards, Speeches, Interpretations, Minutes) (circa 140 items)
New!

• Tax Committee Comments on Proposed Regulations, 1963
• Tax Committee Comments and Recommendations, nos.1-20, 1964-1965
• Sample Engagement Letters, 1974-1979
• List of Foreign Accountancy Institutes, 1983-1993
New – Newsletters
New! -- Newsletters

- 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
New! -- Newsletters

- CIC Alert 1998-1999
- C.P.A. Bulletin 1921-1928
- CPA Management Advisor 1986-1991
- CPA Practitioner 1977-1979
- Institute of Accounts 1893-1894
- MBE, A Publication for Minority Business Enterprises, 1984-1986
New! -- Newsletters

- 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
New! -- Newsletters

• News and Views 1996
• PCPS Advocate 1988-1991
• PCPS Reporter 1980-1988
• Performance Measures News and Views 2002-2003
• PFP Pointer 1997-1998
• Practicing CPA 1979-2008
• Staff Training Bulletin 1993-1994
New!
C.P.A. Bulletin, 1921-1928

The C. P. A. Bulletin

Copyright 1921, National Association of Certified Public Accountants

Vol. 9, No. 9
The National Association of Certified Public Accountants
150 Pennsylvania Ave., Washington, D.C.
March 7, 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. GILES, FORMERLY MARYLAND STATE AUDITOR, ORGANIZER AND MEMBER OF THE AMERICAN SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS, AUDITOR FOR THE UNION FINANCE COMPANY, ONE OF THE "ISLAND POOLS" THAT MURCHED 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.
BUILDING A PARTNERSHIP OF ENTREPRENEURS

To be a partner in a successful accounting firm today requires more than an ability to manage numbers. The emphasis has shifted to leadership. Clients no longer expect to receive just a commodity when they purchase our services. They are looking for solutions to their business problems and for help in taking advantage of opportunities. Partners must be entrepreneurial to meet clients’ changing expectations. Leadership and entrepreneurship are new synonyms to public accounting.

This means there must be an emphasis on leadership training in our firms if we wish to remain competitive. It also means entrepreneurship training must begin at the staff level. In our firm, we have already established a training program for the partners and believe that, in the future, techniques will become part of a much slower pace of entrepreneurship.

Developing entrepreneurs is a continuous process. We try to identify the best supervisors, put them through a stringent management selection process, evaluate their performance at that level, and continue in a similar process to partner selection. As well as the usual objective requirements for selection to manager, such as experience, the ability to manage continually, and the degree to which the individual participates in the organization, we have a number of subjective (entrepreneurial) requirements.

We are looking for individuals who are oriented toward marketing, who have the respect of the workforce, who can plan and manage engagements, and who have the confidence of clients. In addition to these traits, potential managers must be assertive, must constantly strive for improvement, must have the ability to multi-task, and must be committed to the profession, the firm, and the principles to which the firm adheres. One further step we take is to compare each candidate to a psychological profile of a successful manager in our firm. This test criterion is not a pass-or-fail situation, but the profile helps us in our overall assessment of a person’s potential.

Managers’ performances are evaluated with a view to the individual’s suitability for partnership. The process includes an annual goal-setting session and an achievement report, and the development of a plan to partnership that is individually tailored.

In addition to the having the requisite technical ability, incisiveness, and persuasiveness, those selected for partnership must be innovative, creative, and deeply involved in the non-technical areas of client management.

Our firm needs partners who can attract new clients, expand services to present clients, and achieve agreed-upon goals. To build our partnership of entrepreneurs, we make extensive use of a variety of training techniques to develop individual entrepreneurial skills. We find the following tools to be particularly effective.

The management team concept

This activity is basically aimed at establishing the long- and short-term goals of the office and develop.

What’s Inside . . .

- How to develop executive skills, p.2
- Consulting services offer many benefits, both to clients and practitioners, p.3
- AICPA’s CPA365 division targets members, p.4
- AICPA’s advocacy activities (EITC acts on members’ behalf, a) were the most important), p.5
- Partnering AICPA conferences, p.7
- Partner and client success stories, p.8
- The difference between goals and affirmations, p.9
- AICPA small firm conference reminders, p.8
Completed!
Woman C.P.A. 1937-1991 (2,403 records)
Continuing (7 years added) Journal of Accountancy 1923-1935 (1,732 records)
In Progress!
Management Services, 1964-1971
Upcoming Projects

• Management Adviser, 1971-1974 (journal)
• *The Planner, Ideas from Leading Experts in Financial Planning*, 1986-2014 (newsletter)
• Accountant’s Liability Newsletter, 1982-1994
• Inside AICPA, 1989-1995
• Norman E. Webster filing cabinets (inventory and digitizing)
• AICPA’s Work/Life & Women’s Initiatives Executive Committee, 2003-2012
Contact Information

- Phone: 866-806-2133
- International calls: 662-915-6520
- Email: aicpalib@olemiss.edu