



# The Accounting Historians Notebook

---

Vol. 46, No. 2

October 2023

---



**American  
Accounting  
Association**

Academy of  
Accounting Historians

# THE ACADEMY OF ACCOUNTING HISTORIANS

*A Section of the American Accounting Association*

<http://aaahq.org/AAH>

© Academy of Accounting Historians

## AAH SECTION OFFICERS

### **President**

Stephan Fafatas  
*Washington and Lee University*

### **Vice President – Communications**

Bob Russ  
*Northern Kentucky University*

### **Treasurer**

L. Craig Foltin  
*Cleveland State University*

### **Vice President – Partnerships**

Martin Persson  
*University of Illinois at Urbana-Champaign*

### **Secretary**

Barbara S. White  
*University of West Florida*

### **Council Representative**

Jennifer Reynolds-Moehrle  
*University of Missouri-St. Louis*

## AAH SECTION TRUSTEES

Dale Flesher  
University of Mississippi

Mikhail Kuter  
Kuban State University

Garen Markarian  
University of Lausanne

Yoshinao Matsumoto  
Kansai University

Gary J. Previts  
Case Western Reserve University

Vaughan Radcliffe  
Western University

Daoyang Guo  
Zhongnan University of  
Economics and Law

Jennifer Reynolds-Moehrle  
University of Missouri-St. Louis

Diane Roberts  
University of San Francisco

Alan Sangster  
University of Aberdeen

Massimo Sargiacomo  
University G.d'Annunzio of Pescara

Stefania Servalli  
University of Bergamo

Yvette Lazdowski  
University of New Hampshire

Mary S. Stone  
University of Alabama

## THE ACCOUNTING HISTORIANS NOTEBOOK

To submit items to the *Accounting Historians Notebook*, please contact Yvette Lazdowski, Editor, at [yvette.lazdowski@unh.edu](mailto:yvette.lazdowski@unh.edu).

## **President's Message**

**Stephan Fafatas**

*Washington and Lee University*



Welcome everyone as we begin the next 50-year chapter of the Academy of Accounting Historians! This is an exciting time to be a member of the Academy. We celebrated our 50th anniversary during the AAA annual meeting last summer. This celebration was a fantastic event, highlighted by a gala dinner with plenty of photos, oral histories, and memories shared among all in attendance. Our prior president, Yvette Lazdowski deserves much credit and appreciation for organizing such a wonderful celebratory week at the annual meeting. In addition to the gala, accounting historians also enjoyed panel discussions, research sessions, and the preconference CPE workshop. Members of the Academy also operated a booth in the exhibit hall during the meeting where merchandise, along with information about our section, was distributed to conference attendees. I am honored to follow the recent leadership of Yvette, Gary Spraakman, Jennifer Reynolds-Moehrle and many others who have helped the Academy reach new heights.

This past March we once again held our mid-year research webinar with six papers included in the program. This year's webinar marked the sixth year the Academy has offered the event, once again organized and led by Gary Spraakman. I encourage our members to submit papers to our next webinar event, or consider participating in our brownbag sessions, to take advantage of the opportunity to share your research with an open and inviting audience. I also ask that we, as a group, encourage our colleagues who are not current members of the Academy to attend the webinar and brownbag sessions. These are great opportunities to introduce our friends to exciting research opportunities in accounting history.

I look forward to starting this next chapter of the Academy and to seeing many of you at the AAA annual meeting in August!

A handwritten signature in black ink that reads "Stephan".

Stephan Fafatas  
President  
Academy of Accounting Historians Section

# **The 50th Anniversary Celebration:**

## **August 6, 2023**

### **AAA Annual Meeting**

#### **Gaylord Rockies Convention Center**

#### **Aurora, Colorado**

Yvette J. Lazdowski, DBA, CPA, CMA, CFE  
University of New Hampshire

---

After nearly a year of planning, the 50th anniversary celebration of The Academy of Accounting Historians took place at the 2024 AAA Annual Meeting from August 6 through August 9 at the beautiful Gaylord Rockies and Convention Center in Aurora, Colorado. Events over the four days included a special CPE session, dedicated exhibit hall booth, three concurrent history paper sessions, and two panel sessions. The festivities culminated in a celebratory dinner on Tuesday, August 8. Throughout the celebration, the Accounting History Section of the AAA was recognized for reaching our 50-year milestone. Of all the AAA sections, the AAH has the longest existence as an entity. The Academy is very grateful for the extensive support of the AAA staff and administration to help us enjoy this special time.

The golden anniversary included 50th-themed decorations, an exhibit booth displaying The Academy's historic banner, special brochures, polo and t-shirts, signage, and promotional merchandise. A team effort by Academy members carried signs, distributed logo items, and greeted guests at The Academy's exhibit booth. Many Academy members enjoyed wearing their 50th-logo polo shirts and t-shirts during the conference, thanks to a generous donation from Alan Sangster. The 50th anniversary dinner was a joyous occasion attended by Academy members and AAA guests. The celebration included a festive cake and an oral history video, along with photos of current and previous members. Academy founder Gary J. Previts and first-year members Dale L. Flesher and Richard G. Vangermeersch were honored with tributes during the ceremonies.

# Welcome New Academy Secretary Barbara S. White

---

Dr. Barbara S. White began her term as Secretary of the Academy of Accounting Historians on September 1. Barbara is an Associate Professor of Accounting and Finance at the University of West Florida. Barbara's career includes years of experience in the private sector and banking. Her research includes a triple-case study on the 50th anniversary of Real Estate Investment Trusts (REITs), implementing SFAS91 with its cost implications, and an evaluation of acceptable business practices by CPAs, and many AAA presentations.



Dr. White also wrote a book, "Family-Career Choices: A Women's Perspective," and has run marathons in all 50 states and on 7 continents. Welcome, Barbara!

## 2024 American Accounting Association Annual Meeting

Washington, DC

August 10 to August 14, 2024



***Don't miss our annual CPE and  
accounting history panels and sessions!***

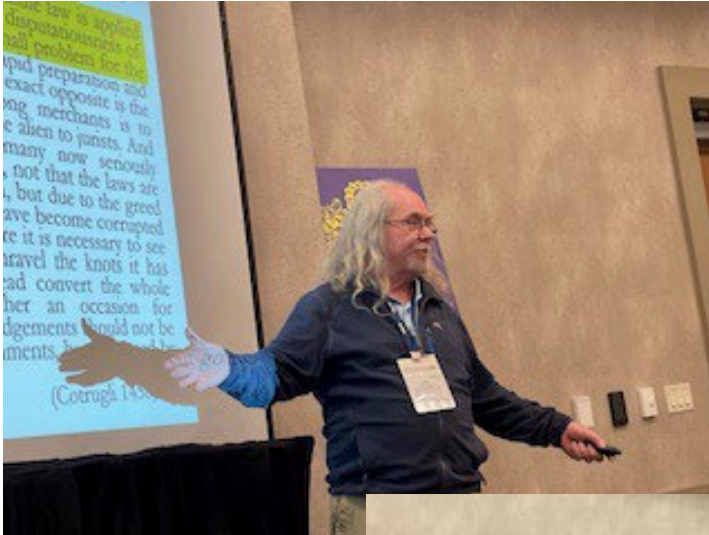


**American  
Accounting  
Association**

**Academy of  
Accounting Historians**

# CPE Event: Celebrating and Sustaining Accounting History

## August 6, 2023



*The audience enjoyed Alan Sangster's presentation at the August 6 CPE event.*



*Brandi Holley delivered her presentation during the August 6 CPE event.*





**American  
Accounting  
Association**

**Thought Leaders in  
Accounting**

**Academy of Accounting Historians Section  
Events & Meetings**  
*American Accounting Association Annual Meeting*  
**Denver, Colorado \* August 6-9, 2023**

**Sunday, August 6:**

**1:00-4:30pm - CPE Event**

*Celebrating and Sustaining Accounting History*

- 1:00-1:10 Welcome and introduction of agenda, welcome from Yvette Lazdowski, Stephan Fafatas, Gary Previts, and Dale Flesher
- 1:10-1:25 Announcement of the 2024 WCAH - Massimo Sargiacomo and Visiting Professors from China
- 1:25-2:00 Presentation - Alan Sangster
- 2:00-2:30 Research Updates from the AAH Library - Royce Kurtz
- 2:30-3:00 Coffee Break sponsored by AAA
- 3:00-3:10 Editors Update - Bill Black and Yvette Lazdowski
- 3:10-3:45 Presentation - Brandi Holley
- 3:45-4:20 Presentation - Martin Persson and Stephan Fafatas
- 4:20-4:30 Q & A, Announcements of 50th Anniversary and AAH conference events

**7:00-8:00pm - Meeting**

*Academy of Accounting Historians Business Meeting*

*\* Including presentation of AAH awards.*

**8:00-9:30pm - Social**

*Academy of Accounting Historians Ice Cream Social*



**American  
Accounting  
Association**

**Academy of  
Accounting Historians**

# CPE Event: Celebrating and Sustaining Accounting History

## August 6, 2023



*Massimo Sargiacomo engaged the audience with his discussion of the upcoming 2024 World Congress of Accounting Historians in Wuhan, China at the August 6 CPE event.*



# CPE Event: Celebrating and Sustaining Accounting History

## August 6, 2023

*Royce Kurtz updated members on research opportunities in the AAH library.*



*Stephan Fafatas and Stephanie Moussalli-Kurtz have a chat.*

*Members engaged in serious conversation during the CPE: Gary Previts, Bill McCarthy, C. Richard Baker, and L. Craig Foltin.*



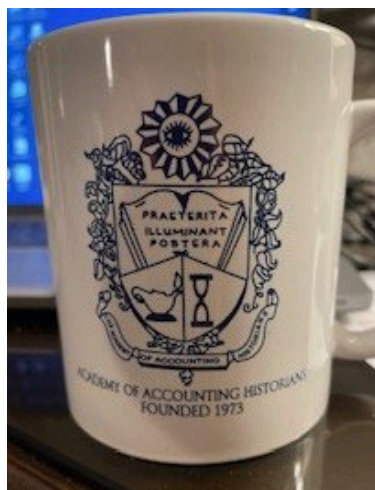
**ACADEMY OF  
ACCOUNTING  
HISTORIANS SECTION  
BUSINESS MEETING MINUTES  
at the  
American Accounting Association Annual  
Meeting Gaylord Rockies Resort Convention  
Center Sunday, August 6, 2023, 7:00 pm**

1. Awards were presented to several members in attendance.
2. Treasurer Craig Foltin provided the treasurer's report.  
We continue to be in a solid financial position.
3. Welcome to new AAH Secretary Barbara White and thanks to retiring AAH Secretary Stephanie Moussalli-Kurtz.
4. Discussion of membership numbers, which has declined to 191.
5. Thank you to Gary Spraakman for his continuing leadership in managing the AAH webinars and brown bag events.
6. Discussion of CPE session and thanks to the presenters.
7. Editor's report on the AHJ and plans to include the 50th anniversary article in the June 2024 edition.
8. Reminders of the various 50th anniversary events at the Denver conference and thank you to everyone participating in and helping to plan the 50th anniversary panels, paper sessions, exhibit hall booth, and celebrations.
9. Meeting adjourned at 8pm, followed by AAH Section Ice Cream Social.

# ACADEMY OF ACCOUNTING HISTORIANS SECTION

## Celebrating our 50th at the American Accounting Association Annual Meeting

*Gaylord Rockies Resort & Convention Center  
August 6-9, 2023*



*Members enjoyed the 50th anniversary logo and mugs. Richard Vangermeersch helped to host The Academy's display booth in the AAA exhibit hall.*



# Academy Business Meeting

## August 6, 2023



*The Academy of Accounting Historians banner was brought to Aurora, Colorado from storage at The University of Mississippi by Dale and Tonya Flesher.*



*Sharing memories at the 2023 Business Meeting (above): Tonya Flesher, Gary Previts, Dale Flesher, and Barbara Merino*

## Panel and Concurrent Sessions August 7-8, 2023



*Academy panel members Jennifer Reynolds-Moehrle, Massimo Sargiacomo, Dale Flesher, Richard Vangermeersch, and Gary Previts shared their thoughts as audience members listened.*



*Diane Roberts, Deirdre Collier, and Louella Moore presented their papers on Women in Accounting History in a concurrent paper session.*



## American Accounting Association Luncheon August 8, 2023



*The American Accounting Association recognized the 50th anniversary of the Academy of Accounting Historians at the Tuesday luncheon.*

# 50th Anniversary Dinner and Celebration August 8, 2023



*Richard Vangermeersch continued the tradition of cutting The Academy's ceremonial cakes with the beautiful 50th anniversary cake at our gala in the Gaylord Rockies Resort and Convention Center in Aurora, Colorado.*



# 50th Anniversary Dinner and Celebration

## August 8, 2023



*Academy members and guests enjoyed the conversation and festivities at the 50th anniversary celebration, which included a 45-minute video on the creation of The Academy and its subsequent mission to inspire research in accounting history.*



# 50th Anniversary Dinner and Celebration

## August 8, 2023



*Academy founders and early members Richard G. Vangermeersch, Gary J. Previts, and Dale L. Flesher were honored at the 50th anniversary dinner.*

*Gary Previts and Martin Persson discussed memories of The Academy with guests.*

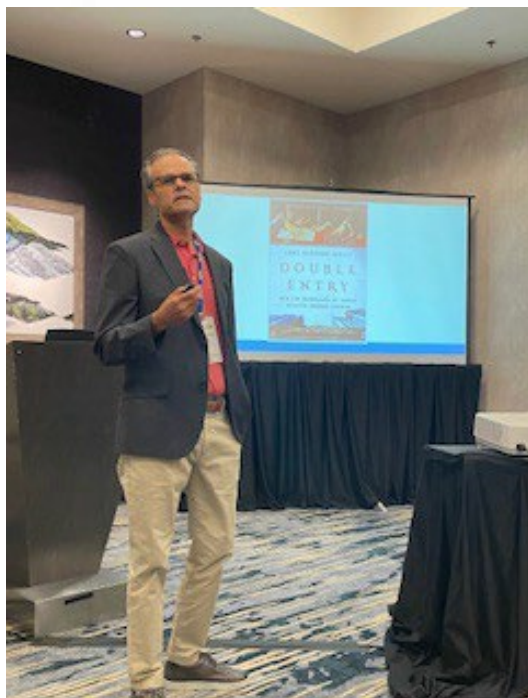


*Current and former Academy presidents Yvette Lazdowski, Stephan Fafatas, Richard Vangermeersch, Dale Flesher, Gary Previts, Massimo Sargiacomo, Gary Spraakman, Jennifer Reynolds-Moehrle, and Tonya Flesher were recognized at the event.*



# The Future of Accounting History Panel

## August 9, 2023



*Stephan Fafatas and Vaughn Radcliffe presented at The Future of Accounting History panel session.*



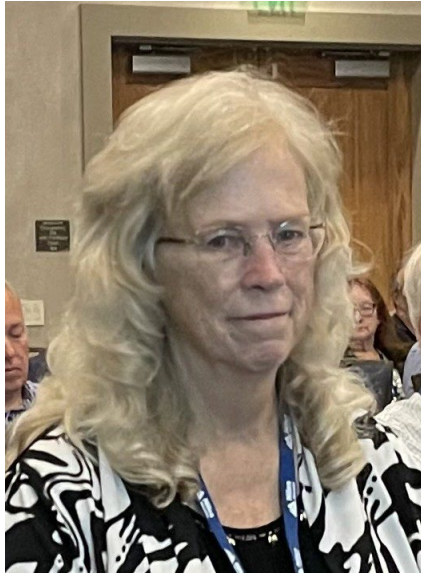
# The Future of Accounting History Panel

## August 9, 2023



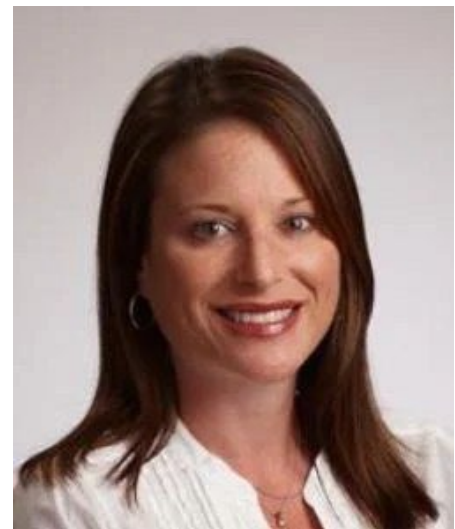
*Craig Foltin and Martin Persson presented at The Future of Accounting History panel session while Alan Sangster listened.*

# In Appreciation: Stephanie Moussalli-Kurtz and Tiffany Schwendeman



Stephanie Moussalli-Kurtz served as the Academy's secretary from 2007 through 2023. Her dedicated presence at numerous AAH business meetings over the years will be remembered fondly. Prior to her retirement from academia, Stephanie was Assistant Professor of Accounting at Rhodes College. We look forward to seeing Stephanie and Royce at upcoming AAA conferences and Academy events. Thanks, Stephanie!

Tiffany Schwendeman currently serves as the Assistant Dean of Undergraduate and Integrated Studies at the Weatherhead School of Management at Case Western Reserve University. For many years she served as The Academy's Administrative Assistant and Editor of The Notebook. We appreciate her substantial and professional work in keeping us informed on The Academy's many events and activities. Thanks, Tiffany!



*Thank you*

# UP IN THE ATTIC: CORRESPONDENCE LEARNING REVISITED

Andrew D. Sharp  
Spring Hill College

## Introduction

In 2023, the Academy of Accounting Historians (AAH) proudly celebrates its Golden Anniversary (1973-2023) reflecting fifty productive years. Moreover, evidence discovered in an attic recently manifests the accounting profession fostering correspondence school as a learning option in 1942—eighty-one years ago during the transformational World War II period.

“The 1940s Education: Chronology” presented by Encyclopedia.com (<https://www.encyclopedia.com>, retrieved on 03/09/23) reports that in 1942, the United States Armed Forces Institute commenced offering correspondence courses from the University of Wisconsin—Madison. Moreover, by the conclusion of 1946, the Institute had enrolled 800,000 military veterans in its correspondence courses.

In 1946, Stephen Gilman (“Correspondence Courses in the Accounting Education Program,” *The Accounting Review*, Vol. 21, No. 4, pp. 396-404) reflected on the merits/advantages and shortcomings/disadvantages of correspondence instruction and methods. He even mentioned Columbia University.

## Alternatives to In-Class Format

The advent and advances of the Internet and WiFi coupled with the emergence of COVID-19 spurred online education/learning and remote education/learning to new heights and prevalence today. These modes of education provide the benefit of learning from “home” along with a measure of flexibility. The online format offers the highest degree of flexibility for self-motivated students. However, the remote format requires scheduled “class” times producing more accountability for the students. In order to remain viable in these changing times, even accounting programs have integrated such academic innovations.

On the “Dukes of Hazzard” television show (1979-1985), Bo Duke (John Schneider) even mentioned the option of correspondence school and distance learning. As an inept driver nearly hit Bo driving the “General Lee,” Bo upsettingly wondered out loud if the other driver learned how to drive and earned his drivers license through correspondence school.

### Attic Find

While performing the arduous and lengthy task of cleaning out my late mother's spacious attic resembling a jam-packed cavity, I found myself amid a treasure trove of surprises. Four massive trunks packed with books published in the 1800s and 1900s captured my curious attention. As an accounting historian, introduced to the dynamic field of accounting history by Dr. Dale Flesher at Ole Miss in 1988, I closely examined a paperback book with the title *The World Almanac*, 1942. On the top of page 2A of the brittle publication in genuine attic condition, I delightfully found an advertisement/promotion promising: GOOD SALARY, A NEW HOME, FINE CAR, and BANK ACCOUNT. The following verbiage from pages 2A and 3A presents the correspondence learning sales pitch.

To the man who wants to enjoy an  
ACCOUNTANT'S CAREER

IF you're that man, here's  
something that will interest you.

Not a magic formula—not a get-rich  
quick scheme—but something more  
substantial, more practical.

Of course, you yourself need  
something more than just the  
ambition to be an accountant.

You've got to pay the price—be  
willing to study earnestly, thoroughly.

Still, wouldn't it be worth your while  
to sacrifice some of your leisure in  
favor of interesting home study—over  
a comparatively brief period in your  
life? Always provided that the  
rewards were good—a salary of  
\$2,000 to \$10,000?

Think of the thrill of cashing a good-  
sized salary check! Of building a  
modern home! Of cruising about town  
in a new car! Of swelling your bank  
account!

Those are everyday events in the life  
of many accountants who, mind you,  
doesn't have to kill himself with work  
to attain them. His duties are  
interestingly varied and of real worth  
to his employers. He has standing!

Do you feel that such things aren't for  
you? Well, don't be too sure. Very  
possibly they can be.

Why not, like so many before you,  
investigate LaSalle's modern Problem  
Method of training for an accountancy  
position?

Instantly you'll appreciate its merits.  
You'll realize it's practical and  
thorough. Yet it's not expensive—  
considering time required and results  
gained.

### Conclusion

The benefits of accounting history research are immense. Robert H. Parker (“Research Needs in Accounting History,” *The Accounting Historians Journal*, Vol. 4, No. 2, Fall 1977, pp. 1-28) shared guidance on what to look for in accounting history research. He urged the study of the development of academic accounting in conjunction with the influence of the environment and changes in societal needs on accounting.

Accounting education appeared to be embracing correspondence learning back in the early 1940s. Therefore, distance education is not a new phenomenon. COVID-19 and technology merely exploded the utilization of the online/remote delivery format. These rapidly developing formats are integral components of accounting programs operating in a fluid academic environment.

Today, myriad people are proudly involved in the prestigious profession of accounting. Dedicated individuals spend their time practicing, teaching and researching accounting in various ways. Thus, accountants have served and continue to serve a vital role in society. As events and needs change society, accounting alters its course in response.

NOTE: Some of the attic books have already found new homes, to wit: Rare Square Books, Oxford, Miss.; Old Court House Museum (McCardle Research Library), Vicksburg, Miss.; Spring Hill College Friends of the Library, Mobile, Ala.; and Anchuca Historic Mansion (History Library), Vicksburg, Miss.

---

## COMING SOON:

The Accounting Historians' Research Database (AHRD) will soon have a new website, thanks to Academy Trustee Dr. Garen Markarian. More information to come--stay tuned!





# 2023

## Life Membership Award

---

The Academy of Accounting Historians Life Membership Award is presented based on the following criteria, among others:

- international profile and recognition – the individual should have a global profile and not one simply within his/her country;
- the quality, importance and originality of the individual's research program;
- the scholar's scope of work, publication record in various academic journals and edited volumes;
- his/her active participation in the academy (in the generic sense and not only the Academy of Accounting Historians), including contributions to the field as journal editor, editorial board member, conferences, etc.;
- the individual's work and efforts to popularize history and accounting history, including editing and publication of works, and efforts to bring accounting history's past into the present through the publication of old documents or records or the re-publication of forgotten texts; and
- the individual's participation in the training of doctoral students, support and mentorship of junior colleagues including those whose mother tongue is not English.

The Academy of Accounting Historians Section was honored to name Gary Spraakman a Life Member of the AAH Section for his extensive and innovative service to The Academy, along with his robust research pursuits. In addition to serving as a past Academy president, Dr. Spraakman is the creator and manager of the AAH's popular Brown Bag and webinar series of research presentations.

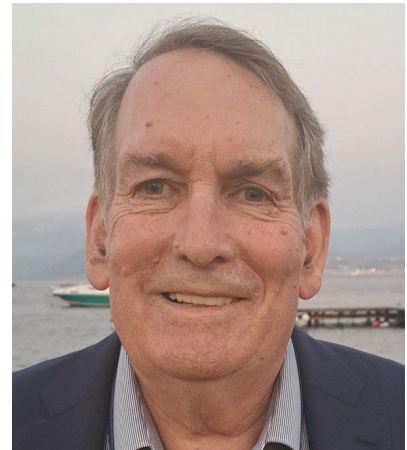


## 2023 Alfred R. Roberts Memorial Research Award

---

The Alfred R. Roberts Memorial Research 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 are awarded to Academy members for the actualization of ideas to increase the scope of the history of accounting.

William H. Black, Associate Professor of Accounting at the University of North Georgia, is the 2023 recipient of the Alfred R. Roberts Memorial Research Award. In addition to serving as Editor of the *Accounting Historians Journal*, Bill serves as an international ambassador of The Academy by attending various accounting history conferences and events around the globe. His travel and representation of The Academy supports Professor Vangermeerch's vision of developing a further network of accounting historians throughout the world.



## **2023 Barbara D. Merino Award for Excellence in Accounting History Publication**

---

The Barbara D. Merino Award for Excellence in Accounting History Publication recognizes the author(s) of the best book on an accounting historical topic published in the current or previous two years. The 2023 winners are:

**C. Richard Baker**

*Adelphi University*



**Martin E. Persson**

*University of Illinois at  
Urbana-Champaign*



**Studies in the Development of Accounting  
Thought, Volume 25: "*Historical  
Developments in the Accountancy Profession,  
Financial Reporting, and Accounting Theory*"**

Emerald Publishing Limited, ISBN 978-1-80117-805-1

DOI 10.1108/S1479-3504202125

## 2023 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 for outstanding biographical research in the discipline of accountancy. The 2023 recipient of the Thomas J. Burns Biographical Research Award was Diane Roberts, Professor of Accounting at the University of San Francisco, for her 2022 publication of:



### ***"Gender stereotyping in public accounting: Price Waterhouse v. Hopkins"***

*Accounting History Review*, 31(3), 315–334.  
<https://doi.org/10.1080/21552851.2022.2057560>

**Abstract:** Ann Hopkins (1943–2018) was passed over for partner at Price Waterhouse (PW) in 1982 although she billed more hours than other aspiring partner candidates and obtained one of the largest deals in PW history to that date. Giving her the partnership denial news, a male PW partner cited her ‘macho’ demeanor and non-gender conforming behavior as the reason. Hopkins sued in 1983 and finally prevailed in 1990 following the US Supreme Court holding in her favor. Hopkins lost seven years of her career before receiving her PW partnership by order of the court. Legal definitions of workplace discrimination were expanded to include gender stereotyping of men and women. Constructive discharge (legal condition necessary for a monetary remedy) was extended to career-ending circumstances including denial of partnership. Hopkins’s legal quest was situated in the gendered notions of her time and the gendered construction of the accounting profession. The study underscores her contributions to expanding opportunities for women in accounting and other professions.



# 2023 Academy of Accounting Historians Hourglass Award

---



Each year the Academy of Accounting Historians section presents the Hourglass Award to an individual who has made a demonstrable and significant contribution to knowledge through research and publication in accounting history.

*As the sands of time pass through the funnel, when you flip the hourglass over the past becomes the future.*

## Gary Spraakman

### Professor Emeritus, York University

The Academy of Accounting Historians Section was honored to present the 2023 Hourglass Award to Dr. Gary Spraakman for his outstanding contributions to the Academy over many years. Notably, Gary developed and continues to maintain The Academy's innovative online webinars and Brown Bag series. These events provide accounting historians an opportunity to present their research to an online global audience and receive immediate feedback on their papers.



# 2022 Best Paper Award

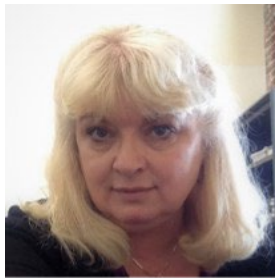
## *Accounting Historians Journal*

---

At the beginning of each year, the AHJ Editor selects the recipient(s) of the Best Paper Award from the previous year's journals. The winners of the 2022 Best Paper Award are:

**Yvette J. Lazdowski**

University of New Hampshire



**Martin E. Persson**

University of Illinois at  
Urbana-Champaign



### ***“Norval Hawkins: Ford Accountant and Salesman Extraordinaire”***

*Accounting Historians Journal* (2022) 49 (2): 59-71.

**Abstract:** This article investigates the life and career of Norval Hawkins (1867-1936), a successful accountant at Ford Motor Company and acclaimed author of salesmanship books. He was, however a convicted felon in a Standard Oil embezzlement scheme. The early years of Ford enjoyed phenomenal growth, especially after the introduction of the Model T in 1908. Oversight of accounting and sales remained under James Couzens, from the company's inception in 1903, but less is known about the role of accountant and salesman Norval Hawkins, whose contributions included cost and branch accounting systems and a unique dealership structure. Beyond his accounting and sales skills, Hawkins created a popular house publication, the Ford Times, to influence salespeople, customers, and dealers. Ultimately, his style and success irritated company founder Henry Ford, and Hawkins was abruptly ousted. Primary archival material from The Henry Ford was retrieved to provide information on Hawkins' years at Ford from 1907-1919.

# **2022 Award of Excellence**

## ***Accounting Historians Journal***

---

At the beginning of each year, the AHJ Editor selects the recipient(s) of the Award of Excellence from the previous year's journals. The winners of the 2022 Award of Excellence are:

**Diane H. Roberts**

University of San Francisco

***"Follow in Footsteps: The First CPAs of  
1896-1897 and Accounting Occupation  
Adoption by the Next Generation"***

*Accounting Historians Journal* (2022) 49 (2): 73-89.



**Richard H. Macve**

London School of Economics

***"Pacioli's Lens: Through a Glass, Darkly"***

*Accounting Historians Journal* (2022) 49 (1): 83-92.

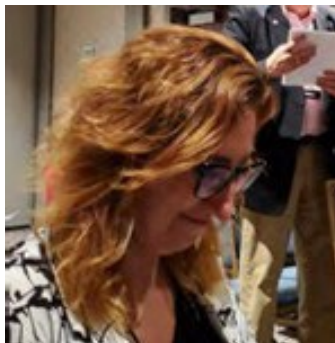


# **2023 Innovation in Accounting History Education Award**

---

The purpose 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. The 2023 Innovation in Accounting History Education Award is presented to:

**Stefania Servalli**  
**Universita degli Studi di Bergamo**



Professor Stefania Servalli was awarded the 2023 Innovation in Accounting History Education Award for her course in Accounting History.

Course information: <https://didattica-rubrica.unibg.it/ugov/degreecourse/80155>

Course readings: <https://readings.unibg.it/leganto/readinglist/lists/3974042180004046?courseCode=900007>



# 2023 Vangermeersch Manuscript Award

---

The Vangermeersch Manuscript Award was established to encourage scholars new to the field to pursue accounting history research. The winners of the 2023 Vangermeersch Manuscript Award are:

**LaToya Flint**

The University of Mississippi

**Brandi Holley**

Samford University

***"The Power of One: A Memorial to  
Dr. Larzette Golden Hale (1920-2015)"***

*Accounting Historians Journal* (2023) 50 (2): 1-16



**John Keyser**

Case Western Reserve University

***"James R. Doty, PCAOB Chairman: 2011-2018"***

*Accounting Historians Journal* (2023) 50 (2): 17-32



**COMING SOON IN THE JUNE 2024  
ACCOUNTING HISTORIANS  
JOURNAL:**

**A HISTORY OF THE ACADEMY  
OF ACCOUNTING HISTORIANS:  
2014-2023**

**Yvette J. Lazdowski  
University of New  
Hampshire**

**Stephan A. Fafatas  
Washington and Lee  
University**

**Brandi L. Holley  
Samford  
University**

**Abstract**

This paper, the fourth in a series covering the history of The Academy since its founding in 1973, recounts and details the leadership, publication, activities, and events of the period 2014 through 2023 from the viewpoint of individuals who have served as officers, trustees, or members of The Academy. The earlier histories of The Academy appeared in this journal in December 1989 (1973-1988), December 1998 (1989-1998), and December 2014 (1999-2013), and provide a similar profile of the organization for those periods, with a summary evaluation as part of the conclusion. The Academy proudly celebrated its fiftieth anniversary in 2023.

**Link to previous three  
histories:**

**<https://aaahq.org/AAH/History>**





**American  
Accounting  
Association**

**Academy of  
Accounting Historians**

## **Calls for Papers & Upcoming Conferences**

For current information, visit the AAH Section's website at [www.aaahq.org/AAH](http://www.aaahq.org/AAH).

## **Notebook Content**

To submit items for inclusion in the Notebook, email Yvette Lazdowski, Editor, *Accounting Historians Notebook*, at [yvette.lazdowski@unh.edu](mailto:yvette.lazdowski@unh.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](http://www.aaahq.org/AAH/Awards). Award nominations should be sent to Yvette Lazdowski at [yvette.lazdowski@unh.edu](mailto:yvette.lazdowski@unh.edu).

## **Brown Bag Webinars**

These interesting and well-attended webinars are held most months throughout the year. Watch for announcements for upcoming webinars in the Academy of Accounting Historians section emails from the American Accounting Association. To submit papers for possible presentation in either the midyear Webinars or the Brown Bag Webinars, email Gary Spraakman at [garys@yorku.ca](mailto:garys@yorku.ca).