



# The Accounting Historians Notebook

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April 2022

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## 2021-2022 AAH Section *Brownbag Onlines and Webinars*

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Over the past year, the AAH section organized 14 online research presentations. Seven were part of the Friday morning Brownbag Onlines, the other seven were held in conjunction with the mid-year webinar. Each of the fourteen sessions offered the presenter thirty minutes, followed by ten minutes for a discussant, with the final twenty minutes provided for participant questions and comments.

To provide feedback to assist presenters in publishing their papers in the *Accounting Historians Journal* or other quality journals, three steps were followed. First, two blind reviews were obtained, and second, a discussant assessed the two reviews and presenter's revised paper. The reviewers and discussants were scholars with expertise related to the re-

spective papers. Third, the participants received a copy of the revised paper prior to the presentations and opportunity to ask questions and provide comments. As a result, prior to receiving participants' feedback, the presenters' papers had been reviewed by three different individuals.

With fourteen papers presented, Brownbag Onlines and webinar sessions were made possible by the contributions of forty-two colleagues from the membership of the AAH section and AAA. The brownbag and webinar sessions were provided to members without any charge.

Following is a list of the fourteen papers shown by author(s) and their affiliations.

*(Continued on page 4)*



**American  
Accounting  
Association**

**Academy of  
Accounting Historians**

**THE ACADEMY OF ACCOUNTING HISTORIANS**  
*A Section of the American Accounting Association*  
<http://aaahq.org/AAH>

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**THE ACCOUNTING HISTORIANS NOTEBOOK**

To submit items to the Accounting Historians Notebook, please contact the AAH Section Administrator, Tiffany Schwendeman, at [acchistory@case.edu](mailto:acchistory@case.edu), (216) 368-2058 or the address below.

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# President's Message

**Yvette Lazdowski**

*University of New Hampshire*



As we approach our 50<sup>th</sup> anniversary celebration in 2023, plans are underway to make this a memorable occasion. With the help of the American Accounting Association, we are discussing ideas to hold several events at the 2023 annual meeting in Denver. In addition to our annual business meeting, ice cream social, and CPE workshop, we look forward to recognizing our members, past and present, in a social event that is starting to take shape. There'll be more to come in upcoming months as we firm things up.

In addition to the events at the 2023 annual meeting, we are writing a 50<sup>th</sup> anniversary article with the co-authorship team of Yvette Lazdowski, Stephan Fafatas, and Brandi Holley. This article will continue in the tradition of previous articles published in the *Accounting Historians Journal* for the 25<sup>th</sup> and 40<sup>th</sup> anniversaries (you can find these articles in the digitized AHJ online). Updated tables will include the winners of various awards and recognitions over the fifty years of our organization. The paper will also highlight events of more recent years, such as our transition to a section of the American Accounting Association, which was a major event that involved much behind-the-scenes

efforts of several members, as well as the AAA. And of course, we remember the awesome 2016 World Congress of Accounting Historians held in Pescara, Italy, an amazing event thanks to former AAH president Massimo Sargiacomo.

We are still discussing several projects, such as a special edition of the *Accounting Historians Journal*, an oral reminiscences and essays project, and memorabilia to distribute at the AAA annual meeting in 2023. The AAA staff has been enormously supportive with their ideas and recognition of our special celebration. For example, they are donating a booth beside their own AAA space in the 2023 annual conference exhibit hall that we can use to showcase our publications and speak with current and prospective members. Any volunteers to host the booth during the conference?

Time is going by quickly towards the 50<sup>th</sup> celebration, and we will update members as our events are firmed up. In the meantime, it's our time to shine! We are compiling pictures of

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*(Continued from page 1)*

## **Brownbag Onlines**

**October, 22, 2021:** “Public Company Auditing Around the Securities Act,” by Robert Stoumbos, Columbia University.

**November 11, 2021:** “Pogson, Peloubet & Co.: Early 20<sup>th</sup> Century Accounting in the American West,” by Brandi Holley, Samford University.

**February 11, 2022:** “The State of Ohio’s Auditing and Enumeration of Population and the Project of Eugenics,” by Cameron Graham, York University (Canada); Martin Persson, University of Illinois; Vaughan Radcliffe, Western University (Canada); and Michael Stein, Western University (Canada).

**April, 15, 2022:** “A Pawnshop of Assisi as a Precursor of Weberian Bureaucracy: Governance and Accountability During the Middle Ages,” by Roberto Aprile, Universita Delli Studi Di Bergamo (Italy).

## **Webinars**

**February 25, 2022:**

- “Charles J. Hirsch, Controller, Golden Nugget Casino: Rolling the Dice on Statistical Sampling and Analysis,” by Scott Boylan, Washington and Lee University.
- “The Regulatory Philosophy of James R. Doty: PCAOB Chairman 2011-2018,” by John D. Keyser, Case Western Reserve University.
- “The ‘Golden’ Rule: A Memorial to Dr. Larzette Golden Hale-Wilson, 1920-2015,” by LaToya Flint, University of Mississippi.
- “Exploring Silences that Constrain Demographic and Ideological, and Diversity in the Accounting Profession,” by Louella Moore, Washburn University.

**March 18, 2022:**

- “The invention of double entry,” by Alan Sangster, University Aberdeen (Scotland).
- “Efforts to mitigate World War II accounting and reporting problems: Expediency in American wartime standards setting, 1940 – 1953,” by Jan Heier, Auburn University of Montgomery.
- “The Seeds of Our Own Destruction: The American Auditing Profession as Dialectic 1929-1990,” by Michael E. Doron, California State University, Northridge.

*Turn to page 16 for information on upcoming Brownbag Onlines.*

(Continued from page 3)

past events and members that will be showcased in a PowerPoint we can scroll at different locations and events within the 2023 conference. The AAA loved the offer of a gold ribbon to all conference attendees for our lanyards (thanks to Sudipta Basu for this great idea!).

If you are planning on joining us soon in San Diego, we look forward to seeing you at our annual CPE workshop on Sunday, July 31 from 1:00-4:30. This year's slate of speakers includes Dale Flesher, Tom Camden, John Keyser, Royce Kurtz, and Mary Stolberg. Come hear their

great presentations and practical information to research accounting history. Then join us afterwards for our annual business meeting and ice cream social. We also have several concurrent paper sessions throughout the 2022 conference from August 1 to August 3, which we hope you will find interesting and inspirational towards your own accounting history projects.

*Yvette*

Yvette J. Lazdowski  
*President, Academy of Accounting  
Historians Section*  
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## 2023 American Accounting Association Annual Meeting



Denver (Aurora),  
Colorado

August 4, 2023  
to  
August 9, 2023



**American  
Accounting  
Association**

**Academy of  
Accounting Historians**



**American  
Accounting  
Association**

**Thought Leaders in  
Accounting**

**AAH Section Activities**  
at the  
**American Accounting Association**  
**2022 Annual Meeting**

**July 29 - August 3**  
**San Diego, CA**

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**Sunday, July 31**

**1:00 PM - 4:30 PM PDT**  
**AAH Section Pre-Conference Workshop**  
*(See next page for details.)*

**7:00 PM - 8:00 PM PDT**  
**Business Meeting**  
*Including Award Presentations*

**8:00 PM - 9:30 PM PDT**  
**Ice Cream Social**

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*The theme of the Annual Meeting is "Growing Our Impact." Now is the time to gather and use our individual and combined strengths to grow the profession with integrity, inclusion, equity, and belonging.*



**2022**

**GROWING  
OUR IMPACT**

**American Accounting Association Annual Meeting**  
and Conference on Teaching and Learning in Accounting



**American  
Accounting  
Association**

**Academy of  
Accounting Historians**

## **WORKSHOP: #17**

*[CPE Credit: Accounting - 3.6 CH]*

### ***Accounting History Pathways: Topics and Methods***

**Sunday, July 31**

**1:00 PM - 4:30 PM PDT**

**Sponsored By:  
Academy of Accounting Historians Section**

**Dale Flesher** (*University of Mississippi*)

“Looking in the rearview mirror: The importance of accounting history”

**Tom Camden** (*Washington and Lee University, Head of Special Collections and Archives*)

“Approaching special collections for research and classroom applications”

**John Keyser** (*Case Western Reserve University*)

“Increasing student engagement in historical events through C-Span video clips”

**Royce Kurtz** (*University of Mississippi, AICPA Research Librarian*)

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

**Mary Stolberg** (*Appalachian State University*)

“Whiskey & Taxes: Using Archives in Biography, Institutional History, and Student Engagement”

The workshop will also include updates from Yvette Lazdowski (President, AAH Section) and Bill Black (Editor, *Accounting Historians Journal*) on section and journal activities. To register for the workshop, and learn more about this year’s conference, visit the [annual meeting website](#).

# **John Wylie Barrow (1828-1885): Pioneer of U.S. Accountancy**

by John G. Fissel

*Graduate Student, Case Western Reserve University*

The history of the accountancy profession in the U.S. is rooted in the stories of the notable people that helped form and develop it. Yet there is one story that has been overlooked, despite this person being “regarded as the pioneer in the United States of professional accountancy as understood and practiced in England” in his obituary. The story of John Wylie Barrow is not one of a traditional accountant, yet he played a vital role in the formation of what can be regarded as this country’s first notable public accounting firm.

The U.S. accountancy profession of the pre-1880s was in its very early stages. When Edwin Guthrie of the Manchester-based public accounting firm Thomas, Wade, Guthrie, & Co. sailed to New York City in 1883, he

perceived an opportunity to develop public accounting services in America. One challenge, however, was finding an American to partner with that could give his English-based firm needed networks and leadership in the United States. Eventually, he came into connection with one of New York City’s most distinguished gentlemen, the highly esteemed John Wylie Barrow.

Although Barrow appears to have been a prominent and prosperous man of the time, little remains of his legacy besides his name on the accounting firm that outlived him. This exploration of one of America’s earliest accounting pioneers will give an insight into the early accounting profession of America before the existence of CPAs or even public accounting firms.

## ***Acknowledgements***

This biography was a result of being engaged as a research assistant for Dr. Gary J. Previts, who along with Dr. Tonya Flesher and Dr. Dale Flesher are coauthors on an unpublished paper entitled “Barrow, Wade, Guthrie & Co. 1883-1950: The First Public Accounting Firm Organized in the United States”. The author acknowledges the guidance of these three individuals in the development of this biography.

## **Early Life**

John Wylie Barrow was born on June 18<sup>th</sup>, 1828, to parents Harriet and Thomas Culliford Barrow. Young Barrow grew up in his childhood home on Gerrard Street in London, where his family would occasionally be visited by Barrow’s first cousin, the famous English author, Charles Dickens. Barrow’s family were one of Dickens’ earliest supporters, encouraging him to keep writing as Dickens was starting out. As a tribute, Dickens would later

insert the Barrows' Gerrard Street home in great detail as the home of the lawyer Jaggers in his novel *Great Expectations*.

Young Barrow quickly demonstrated a love for language, perhaps partially inspired by his cousin's works. He expressed fondness for reading Dickens' early serialized novels, *The Pickwick Papers* at the age of eight. Also at a young age, Barrow showed an aptitude for translation, teaching himself to read the Bible in Greek.

As Barrow got older, he would end up going to college first in London and then in Heidelberg to study language, pursuing Chinese, Latin, Italian, French, Russian, and German, amongst others. Although he never finished his formal education, Barrow turned his expertise in language into a job with the British legation to the Vatican at the age of twenty-three. One example of the work he did there was a translation of a recently discovered early Christian codex into Russian that would later be presented in front of the Czar Alexander II for the one-thousand-year anniversary of Christianity in Russia.

In 1851, Barrow would act as Commissioner to the Italian and Austrian governments at the Great Exhibition World's Fair in London, owing to his skill in language in Italian and German. This connection would be the one that brought him to the United States, as he would return in a like capacity for the Exhibition of the Industry of All Nations World's Fair in New York City in 1853.

## **Early Career**

Barrow's work as Commissioner during the World's Fair in New York City seems to have well represented his delegations, as Barrow would receive commendation and gifts for his performance from the Austro-Hungarian emperor Franz Joseph. However, Barrow decided to stay in America following the World's Fair, and around this time joined the import firm J.R. Jaffray and Sons in New York City around 1854.

Barrow would spend the next few years connected to this import firm, leveraging his knowledge in European culture to bring exquisite wares to America. The year 1858 would be a key one in Barrow's life, when he married Harriet Bowen Woodward on April 27. Then on December 21, Barrow would become a naturalized citizen in the United States. Sometime shortly after turning thirty, Barrow appears to have turned his focus towards accounting rather than just importing.

On December 31, 1861, Edward S. Jaffray took over the import firm from his father John R. Jaffray, dissolving the original partnership and forming E.S Jaffray and Co. More importantly however, Edward Jaffray partnered with Barrow to form the new firm. Barrow would act as partner for the import firm for the next fourteen years.

## **Transition to Accounting**

While there is not much information on the type of accounting work that Barrow did as partner of E.S. Jaffray

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and Co., Barrow was known for possessing a great gift in mathematical ability. Even more, Barrow was apparently the first to introduce to America the “arithmometer,” a type of early computer designed to aid in mathematical calculations. It is unknown how Barrow first learned of the machine; however, the arithmometer was first introduced in 1851 at the London Great Exhibition, the same place that Barrow worked as Commissioner years ago.

Barrow would eventually retire from E.S. Jaffray and Co. on January 5<sup>th</sup>, 1875. After leaving the import firm, Barrow appears to have started his own accountancy practice in New York City, doing accounting work for English fire insurers that operated branches in America. His primary work was to check the vouchers of these companies and certify their accuracy before records were sent back to the home offices in England. Here too, Barrow was unique amongst other accountants of the time in New York City for his use of the arithmometer to speed up and produce more reliable calculations.

Barrow’s accounting work helped further develop his notoriety in New York City. One example is the case of the Globe Mutual Life Insurance Company. The insurance company had run into financial difficulty in 1879, and as a result Barrow was elected president to oversee its bankruptcy and receivership on March 26<sup>th</sup>. Although Barrow had never worked in life insurance, his experience doing accounting work with British fire insurers was the reason

that he was selected by the New York state insurance superintendent. Immediately, Barrow instituted a complete examination of the company’s books, discovering that the extent of the company’s insolvency was far greater than originally thought. One interesting thing to note is that during this time Barrow would work alongside the Globe’s actuary, Edward H. Sewell. Sewell would later become a partner at Barrow, Wade, Guthrie, and Co. in 1887 and act as one of the founding members of the American Association of Public Accountants, the predecessor of the AICPA.

During this time, Barrow’s attention would also be focused on a different accounting role, as he was appointed Commissioner of Accounts for the city of New York on October 13<sup>th</sup>, 1879. In his four years as Commissioner, Barrow performed examinations of the books of various city departments.

### **Pioneer of Accounting**

Barrow’s successes in business made him a wealthy and respectable man in New York City. Around 1879, Barrow and his family moved into a mansion at 3 West 46<sup>th</sup> Street in Manhattan. During this time, Barrow was also serving as director of the American Oriental Society, one of the oldest learned societies in America. Also in 1879, Barrow was awarded an honorary degree from Yale College.

On September 27, 1883, Barrow retired from his role as Commissioner of Accounts for New York City. Only a month later, Barrow would have

his fateful encounter with Edwin Guthrie that would lead to the formation of Barrow, Wade, Guthrie, and Co., believed to be one of the first, if not the first public accounting firm in the United States.

Edwin Guthrie, a successful English accountant and founding partner of Thomas, Wade, Guthrie, and Co. in Manchester, England had sailed to New York City to deal with a bankruptcy concern that he had been appointed as receiver for. Guthrie attempted to seek out an accounting firm to assist him, only to find out that accounting firms like they existed in England were apparently non-existent in New York. Seeing an opportunity, Guthrie looked for a well-known accountant to partner with, and was put into contact with John Wylie Barrow.

Shortly after their meeting, Barrow signed an agreement with Guthrie and Charles Wade, Guthrie's business partner back in England to form the firm Barrow, Wade, Guthrie, and Co. The firm's clientele were primarily the fire insurance offices that Barrow had been providing accounting services for the past decade, although he was encouraged to provide additional auditing services. The bulk of the capital for the young firm came primarily from the English partners, while Barrow performed the accounting work with his new assistant, Oscar E. Morton. In its early days, Barrow, Wade, Guthrie, and Co. would operate out of its offices in the Equitable Building in New York City. It was to be the first step in the beginning of the great

profession of public accounting in the United States of America.

Unfortunately, Barrow's impact on the accounting profession was cut short. On April 25<sup>th</sup>, 1885, John Wylie Barrow died at the age of 57. Barrow was injured in a riding accident at his in-laws' farm, crushing his hand and leading to a severe infection. The injury kept him from being able to return to New York City, which also prevented him from signing an agreement to ensure that the firm's future profits would pass to his family after he died.

Barrow's death caused a crisis at his firm, too. His business partners Guthrie and Wade became concerned of the future of their American accounting firm, and Guthrie was forced to return to New York City to put affairs into order. Especially of concern was the fact that Barrow's assistant Morton tried to take Barrow's clients for his own practice. Nevertheless, Guthrie managed to sort out the firm's issues, ensuring that the firm would continue to grow in America for decades to come. Unfortunately, Barrow's untimely death left his family destitute, never seeing the profits that his successful accounting firm would generate.

Now the time has arrived to recognize Barrow's role in the formation of an accountancy profession in the U.S. Despite starting his career in translation and importing, Barrow became known in the late 1870s and early 1880s in New York City as a preeminent and highly skilled ac-

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countant. Barrow's relationship with clients around the city would serve as the foundation for the early days of Barrow, Wade, Guthrie, and Co., considered the country's first public accounting. In the days before ac-

counting firms and CPAs in America, Barrow immigrated and adapted to his new country's economy, assimilating his knowledge and the expertise of English accountants into a foundation for public accounting in the U.S.

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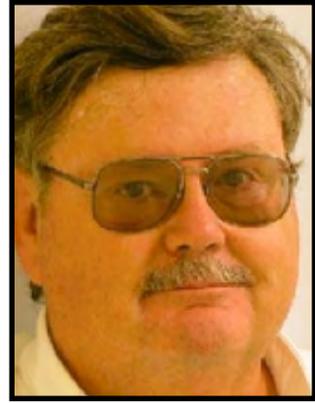
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*In Memory of*  
**Paul J. Miranti**  
*(June 29, 1943 - January 13, 2022)*



The profession of business and economic history lost one of its most respected, admired, and beloved scholars when Paul J. Miranti, Jr. passed away in January as a result of a COVID-19 infection. Paul was a graduate of Johns Hopkins University, where he received a BA in history (1965) and then entered the school's graduate program. His graduate director at that time was Alfred D. Chandler. Paul finished his course work, received an MA (1968), and started a dissertation. Then, however, he had some serious doubts about a career in history. He left the Hopkins program and later entered the Graduate School of Business Administration at New York University, where he received an MBA in Accounting in 1974 and an Advanced Professional Certificate in International Finance (1979). In 1981, he joined the business school faculty at Rutgers University, where he advanced to a professorship and for a time served as an Associate Dean for Faculty and Research.

While he was happy and successful teaching accounting, he decided that accountancy lacked a proper history, and he reentered the history program at Johns Hopkins. By this time, Chandler had moved to the Harvard Business School and I had taken his place at Hopkins. I was pleased to direct Paul's work on a thesis that he completed in 1985. His study – "From Conflict to Consensus: The

American Institute of Accountants and the Professionalization of Public Accountancy, 1886-1940" – was based on a thorough and detailed knowledge of the work accountants do and the manner in which their jobs fitted in the business and economic context of a nation just becoming the leading industrial power in the world. As Paul pointed out, immigrants played an important role in this era of rapid business, political, and social change. The University of North Carolina Press published his revised dissertation as a prize-winning book on *Accountancy Comes of Age* in 1990.

Now on a tenure track at Rutgers, Paul followed this first book with a steady stream of academic articles, books (both edited and authored), reviews, and contributions to professional programs in both history and accountancy. His explorations of the Bell System's history were particularly important, as was his *History of Corporate Finance* (co-authored with Jonathan B. Baskin). When he died, Paul was working on two books and four more articles with various co-authors.

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Paul had been an active, long-time member of the AAA, as a member of the Accounting Historians Section, as well as the Government & Nonprofit, and Public Interest Sections. Along with co-authors Nandini Chandar and Deirdre M. Collier, Paul authored the third AAA history book entitled, *Years of Transition: The American Accounting Association, 1991-2016*.

Paul was gregarious, friendly, and loyal. His students said he was a tough grader but they appreciated (as all of us did) his lively sense of humor. We will all miss him, as will his family, which lost Paul and one of his brothers to the same disease in 2022.

*Lou Galambos  
History Department  
Johns Hopkins University*

## ***Report of the 18th International Conference on Accounting (Turkey)***

### ***New Dynamics of Accounting - Transformation in Theory and Practice***

**November 25-26-27, 2021**

**Keynote Speaker / Davetli Konuşmacı**

**Saturday, November 27, 2021 / 27 Kasım 2021, Cumartesi**

**Dr. Dale Fleisher**

*Professor of Accountancy and Associate Dean at University of Mississippi*

Dr. Fleisher gave a comprehensive presentation about research methods and meanings, with a specific emphasis on biographical research. Access the presentation at: <https://www.youtube.com/watch?v=vKzBBb2e5sM>

**"Looking in the Rearview Mirror: The Importance of Accounting History"**  
**"Dikiz Aynasından Bakmak: Muhasebe Tarihinin Önemi"**



# Accounting History Research Database

This database has been developed to assist researchers by facilitating access to published accounting history research in the English language.

AHRD permits researching the full period and full text content of the three English language accounting history research journals.

- 1) The senior journal, the *Accounting Historians Journal* [1974 to date] is published by the American Accounting Association;
- 2) *Accounting History Review* (previously *Accounting, Business and Financial History*) dates from 1990 and is published by Taylor & Francis (UK);
- 3) *Accounting History* dates from 1996, and is published by Sage Publications in cooperation with the Accounting History Special Interest Group of AFAANZ (Australia and New Zealand).

Taking advantage of the newest technology of data set development, AHRD seeks to improve scholarly efforts by facilitating identification and access of published materials in the above journals.

To access, click [HERE](#) or copy and paste the following link:

<https://weatherhead.case.edu/research/accounting-history/>

The logo for the World Congress of Accounting Historians 2020. The letters 'WCAH' are in large, bold, multi-colored font (W is blue, C is purple, A is yellow, H is grey). The number '20' is in a smaller, grey font to the right.

June 2022

World Congress of Accounting Historians  
*Saint Petersburg, Russia*

***Cancelled due to force of circumstances.***



<http://wcah2020.org>

# MARK YOUR CALENDARS FOR THE UPCOMING BROWNBAG ONLINE WEBINARS!

The Accounting Historians section sponsors a series of webinars called **Brownbag Onlines**. All of the webinars are offered on **Fridays from 10:00 AM EST to 11:00 AM EST** and feature one or more authors presenting a paper via Zoom to AAH section members and other attendees. Dependent on the paper, non-Accounting Historians participants may be invited to provide important insights to the presenting author or authors.

## **Friday, May 13, 2022**

"The History of IRS' Computer Technology and its Effect on Public Perception of the Agency", by Erica L. Neuman, University of Dayton.

## **Friday, June 17, 2022**

"Historical Examination of Expansion and Diversification: Performance at the Canadian Pacific Railway, 1890 to 2020", by Gary Spraakman, Stephan Fafatas and Davood Askarany.

## **Friday, July 8, 2022**

"Inflated Accounts: A Brief History of Financial Reporting in an Age of Rapidly Changing Prices, 1970s - 1980s", by Deborah Anderson, University of Alberta (Canada) and Dale Flesher, University of Mississippi.



To register for a Brownbag Online or to present a paper at a later date, please contact past AAH section president, Gary Spraakman (York University), at [garys@yorku.ca](mailto:garys@yorku.ca).

All participants will be provided with the paper to be presented and Zoom information prior to the respective seminar.

## **AAH Section Annual Awards**

Below is a list of the annual awards of the AAH Section. The nominations period ends in late spring each year and nominations may be sent to the **AAH Section Executive Committee** at [acchistory@case.edu](mailto:acchistory@case.edu). For deadlines and past recipients visit: <http://aaahq.org/AAH/Awards>.

### **Hourglass Award**

The Hourglass Award of the Academy of Accounting Historians is presented annually to an individual who has made a demonstrable and significant contribution to knowledge through research and publication in accounting history. The judging panel will echo the tradition of openness and flexibility associated with the Award and will emphasize the importance of contribution as the fundamental criterion. To that end there is no restriction as to who may make a nomination, the country in which the nominee is resident, or the paradigms and methodologies employed in the nominee's work. Nominators are asked to supply a 200-word (maximum) statement summarizing the reasons why the nominee should be considered, full contact details of the nominator and nominee and a list of relevant contributions and any other relevant documentation supplied by the nominee who has agreed to be nominated.

### **The Alfred R. Roberts Memorial Research Award**

This 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 will be awarded for the actualization of ideas to increase the scope of the history of accounting. Written proposals including specification of scope, purpose, deliverables and timetable, should be presented to the committee for review and approval.

### **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. The award is given for outstanding biographical research in the discipline of accountancy. The award includes a plaque and a financial award. Dr. Thomas J. Burns, for whom the award is named, was a long-time professor at Ohio State University and a past president of the Academy of Accounting Historians. Self nominations are acceptable. Nominations should be accompanied by a paragraph or more detailing why the nominee should be a candidate for the award. The award can be for a single publication or for a lifetime of biographical work.

*(Continued on page 18)*

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

This annual award is to recognize the author of the best book on an accounting historical topic published in a given year. Beginning in 2013, an annual award in the amount of \$1000 has been made to the author of the best book published in current or preceding two years, i.e. 2020 through 2022. The winning publication will be based upon the selection of an awards committee established by the leadership of the Academy.

### **The Vangermeersch Manuscript Award**

In 1988, the Academy of Accounting Historians established an annual manuscript award to encourage scholars new to the field to pursue historical research. An historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission.

#### **Eligibility and Guidelines for Submissions**

Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award. Coauthored manuscripts will be considered (if at least one coauthor received his/her master/doctorate within the last seven years). Manuscripts must conform to the style requirements of the *Accounting Historians Journal*. Previously published manuscripts or manuscripts under review are not eligible for consideration. A cover letter, indicating the author's mailing address, the date of the award of the masters/doctoral degree, and a statement that the manuscript has not been published or is not currently being considered for publication should be included in the submission packet.

#### **Review Process and Award**

The committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a \$500 stipend and a plaque to recognize his/her outstanding achievement in historical research. In the case of coauthored manuscripts, only the junior faculty member(s) will receive prizes. The winning manuscript will be published in the *Accounting Historians Journal* after an appropriate review. The award will be given annually unless the committee determines that no submission warrants recognition as an outstanding manuscript.

### **The Best Paper Award**

At the beginning of each year, the editor of the AHJ chooses 1st, 2nd and 3rd place recipients of the Best Manuscript Award from the previous year's journals. The 1<sup>st</sup> place recipient(s) receives a plaque and a check for \$300, the 2<sup>nd</sup> place recipient(s) receives a check for \$100 and the 3<sup>rd</sup> place recipient(s) receives a check for \$100.

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

The intent 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.

Examples of innovative techniques/methods include, but are not limited to:

- Developing a case, video, audio or course syllabus, etc, that can be used to integrate accounting history topics into accounting courses; or
- Presenting a seminar/condensed course on an accounting history topic.

Electronic submissions should include the following items (as applicable):

- A description of the innovative technique/method;
- Submission of the case, video, audio or other innovation, as appropriate, and teaching notes;
- Identification and description of the course or seminar in which the innovation was used; and
- An explanation of how the innovation has enriched the accounting course being taught.

### **The Margit F. and Hanns Martin Schoenfeld Scholarship**

The Accounting Historians Section annually awards an individual or individuals as the recipient(s) of the Margit F. and Hanns Martin Schoenfeld Scholarship. The purpose of the scholarship is to encourage and support research on the history of accounting by doctoral students and recently appointed accounting faculty. The scholarship was initiated by the generous gift of Dr. Hanns Martin Schoenfeld and Dr. Margit Schoenfeld in recognition of their belief in the importance of historical scholarship to accounting education and research.

A monetary award is available to support research on a doctoral dissertation or develop publications proceeding therefrom by a recent PhD graduate. Qualifying research topics should address the history of accounting. Projects of an international nature and those pursued by scholars whose first language is not English are particularly invited. Applicants must be currently enrolled in a PhD by research or have completed a PhD by research within the last five years.

Applicants should submit a full curriculum vitae and a statement (containing a maximum of 1,000 words) which discusses the doctoral research undertaken on the history of accounting, the stage reached and how the award would prove beneficial to the applicant. A short statement from a supervisor should also be submitted in the case of applicants currently enrolled for a PhD.

Visit <http://aaahq.org/AAH/Awards> for more information.



**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 the AAH Section Administrator, Tiffany Schwendeman, at [acchistory@case.edu](mailto:acchistory@case.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) or turn to pages 17-19.



If you have AAH pictures or other historical materials to share for the celebration, please contact Yvette Lazdowski at: [yvette.lazdowski@unh.edu](mailto:yvette.lazdowski@unh.edu).

Watch the AAA and AAH websites and communications for additional information!