

The Accounting Historians Notebook

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Accounting History Research Centers at the University of Mississippi Move to New Facilities

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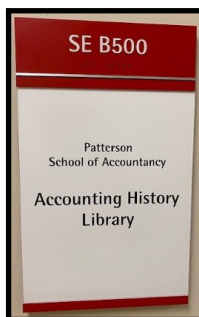
Many accounting history researchers are aware that the University of Mississippi (Ole Miss) Library in Oxford, Mississippi, houses the National Library of the Accounting Profession, the largest accountancy library in the world. The Ole Miss accountancy collection is approximately three times larger than the second largest accountancy collection in the world. In addition to tens of thousands of books including two original copies of Pacioli, the Ole Miss Library includes about 1,300 journal titles—mostly published in the English language, but a few in other languages. Besides the main library and its vast holdings of accountancy material, there are several niche libraries on campus that would also be of interest to accounting history researchers.

These niche libraries include the **Accounting History Research Center**, the **Video and Audio Library**, and the **EDP Auditing Archives**, which have recently been relocated from the building that houses the Patterson School of Accountancy to a new location away from the main campus.

This transfer is in anticipation of the Patterson School's move to a new building that will begin construction in the near future.

The **Tax History Research Center** will also be moved and join the other research centers

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Sign at entrance of the new Accounting History Library.



**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

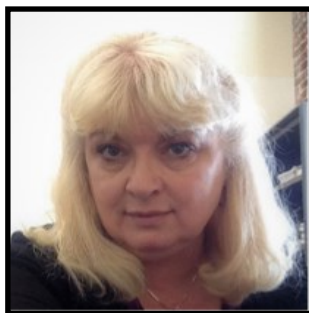
To submit items to the Accounting Historians Notebook, please contact the AAH Section Administrator, Tiffany Schwendeman, at acchistory@case.edu, (216) 368-2058 or the address below.

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President's Message

Yvette Lazdowski

University of New Hampshire



As we get closer to our 50th anniversary celebration in 2023, we are focusing on the details to make our events even more memorable. We are looking forward to being together in Denver next August and celebrating memories and relationships. Plans in the works include a special dinner, themed shirts (courtesy of a generous donation from AAH trustee Alan Sangster), pictures, and reminiscences from our members. We are fortunate to have the full support and assistance of the AAA in making our plans—they have been extremely helpful with technical support, celebratory ideas, and hotel arrangements. In addition, we encourage your submission of

accounting history research papers to populate our concurrent sessions with robust presentations and conversations. We are told the convention hotel is impressive with a flair for celebrating the local history of trains. If you plan to join us in Denver, please consider making your travel arrangements and hotel reservations early for the best pricing.

Hope to see you there!

Yvette

Yvette J. Lazdowski
President, AAH Section
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REMINDER:

AAH Section's 50th Anniversary Celebration



In 2023, the AAH section of the AAA will celebrate its 50th anniversary at the AAA's annual meeting. We look forward to honoring this milestone and hope that everyone will join us!

If you have AAH pictures or other historical materials to share for the celebration, please contact President Yvette Lazdowski at yvette.lazdowski@unh.edu.

Watch the AAA and AAH Section websites and communications for more information!

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after new space is renovated. These niche libraries include many archival collections (i.e., primary archival sources).

The relocation of the Research Centers to an off-campus location will make the resources more accessible to visiting researchers as ample parking is available, unlike on campus. New bookshelves, additional file cabinets, and added space make the resources easier to locate. Those who are looking for a dissertation topic or a summer research project should look to the Ole Miss campus for an abundance of primary archival resources.

Archival Collections

Over the years, several noted accountants, including both practitioners and academicians, have donated their personal papers to the niche libraries. In addition, there are Pacioli-related books and other materials from the collection of Dr. Richard Vangermeersch that were donated to the Center. The EDP Auditing books and materials, the files of the Beamer Committee and the Hausdorfer Bibliography are housed in the collection. A number of accountants have donated their papers and/or books to the centers, as follows:

Marshall S. Armstrong was a past president of the AICPA and the first chairman of the Financial Accounting Standards Board (FASB) when it was founded in 1973. Before that he was the managing partner of the firm

of George S. Olive & Co. in Indianapolis. He was a 1980 inductee into the Accounting Hall of Fame. His papers were collected by former Academy of Accounting Historians president Edward Coffman of Virginia Commonwealth University. Following Coffman's death, his widow donated about a file drawer of materials to Ole Miss.

Elmer G. Beamer was a partner with Haskins & Sells (now Deloitte) who gained fame in the 1960s for his committee work (the Beamer Committee) leading to a yearly continuing education requirement for CPAs and indirectly to the 150-hour requirement. Beamer's files, filling four "bankers boxes," were donated to the Academy by his family. There is a larger archive of Beamer's papers at the University of Florida.

Dennis R. Beresford is a past chairman of the FASB and a former partner with EY. He also taught at the University of Georgia for many years following his retirement from the FASB. Following the WorldCom bankruptcy in 2002, Beresford was tasked with helping to clean up the mess. Beresford was inducted into the Accounting Hall of Fame in 2004. This collection of his hundreds of publications and other materials was compiled by Dr. Edward Coffman. The collection consists of about one file drawer of materials.

Michael Cangemi was a computer auditor at BDO-Seidman in New

York who became the editor of *The EDP Auditor* magazine and its successor the *ISACA Journal*. He now lives in New Jersey. At an early age, Cangemi began collecting books on EDP auditing and eventually donated 600 books on the subject to the University of Mississippi's Patterson School of Accountancy. Those books now comprise the Michael Cangemi Collection. The Cangemi Collection is not a true personal archive in the usual sense in that it does not include personal papers; it consists entirely of Cangemi's collected books on computer auditing and fraud. Since Cangemi was the book review editor of the journal, he was sent every new book on the subject of computer auditing, which probably makes his collection the most complete anywhere.

John L. Carey retired from his position of Executive Director (now called president) of the American Institute of CPAs (AICPA) in 1969 following 44 years with the Institute. He witnessed first-hand the growth of the profession in America and wrote two books on the history of the profession. He is a member of the Accounting Hall of Fame, inducted in 1968. He donated his papers to the Academy of Accounting Historians prior to his death. This collection has previously been used in the writing of a dissertation, but there are still gems to be found in the approximately one file drawer of materials.

Eugene Flegm was a vice president of General Motors Corporation (GM) and the 1989 president of the Academy of Accounting Historians. He donated several items to Ole Miss related to the corporation, such as early typewritten annual reports and the 1929 GM Internal Audit Manual. Perhaps the most interesting item in the collection is the minutes book of the FASB Advisory Committee from 1972 and 1973 that had belonged to the GM president. Flegm was the "bagman" (assistant) to Thomas Aquinas Murphy, the president of GM who served on the FASB Advisory Committee in 1972 and 1973 during the period when the FASB was being formed and board members were being selected. Flegm liberated the minutes, including Murphy's notes, because he recognized that they should be in a library. The discussions include issues such as who should, and should not, be appointed to the FASB. The collection also includes six volumes of the correspondence between GM and the FASB during the early years of the standard setter.

Frederic G. Gamble was an eccentric accountant who lived in the jungles of Columbia, without electricity, but wrote extensively on accounting theory. His unpublished manuscripts are in the Accounting History Library. They were unpublished because the author would not permit an editor to make changes to the manuscripts. Gamble was a long-time correspondent of one of the

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Academy's founders, Dr. S. Paul Garner of the University of Alabama. Gamble entrusted Garner with his materials; following Gamble's death, Garner donated the collection to Ole Miss. There is much food for thought regarding accounting theory in Gamble's collection, which includes photos and notes in addition to the pasted together manuscripts.

J. Brooks Heckert was a professor of accounting at Ohio State University and a noted author and speaker on accounting systems, budgeting, and managerial accounting. He was the 1953 president of the Institute of Management Accountants (when it was still called the National Association of Cost Accountants). He was also a founder of what is now Avis Car Rental, held positions in banking, and was a novelist. He is also credited with the establishment of the *Accounting Hall of Fame*. The collection was given to Academy past president Daniel Jensen, who was a colleague of Heckert's at Ohio State University. Jensen donated the materials to Ole Miss. The collection includes nine large boxes of materials, including files of correspondence, scrapbooks, and personal diaries kept by Heckert. The diaries chronicle professional and personal relationships and are extremely interesting. This collection is simply a dissertation or book-length biography waiting to be written. Everything is here to celebrate the life of a pioneer managerial accounting guru.

Charles Horngren, a graduate of Marquette University and the University of Chicago, was a professor at Stanford University and a former president of the American Accounting Association. He is best known for his books on cost and managerial accounting. He was a 1990 inductee into the Accounting Hall of Fame. Following Horngren's death, his materials were donated by his daughter to the University of Mississippi. Unfortunately, the daughter did not realize that her father's correspondence files would be of interest to historians and biographers, so she destroyed that type of material—a sad loss. Thus, the collection consists of “cleaner” items such as videos, publications (including a complete set of his books, even Spanish language copies), and awards.

Gerhard G. Mueller, was a longtime professor at the University of Washington and is known as the “Father of International Accounting Education,” because of his approximately 25 books on the subject of international accounting. He was the 1991 president of the AAA. Following his retirement from Washington in 1996, he joined the board of the FASB where he served for five years. Mueller grew up in East Germany and emigrated to the United States following World War II. The materials in the collection fill seven “banker boxes” and mostly deal with Mueller's work with the AAA. Mueller donated the materials to Ole Miss in 2011 after Professor Dale Flesher published a book-length biography of Mueller. The collection

materials were, for the most part, not used in the biography. This would be a good source of material on the activities of the AAA during the 1980s and 1990s.

Fred Palmer was one of the pioneers in computer auditing (now known as IT auditing). He was also a frequent lecturer at professional meetings and CPE sessions on the subject of computer auditing from the late 1950s through the early 2000s. The extensive collection, which was donated to Ole Miss by Palmer, includes personal papers, lecture notes, and publications.

Leonard Savoie was the successor to John Carey as the Executive Director (now president) of the AICPA. He later taught at the University of Notre Dame. His personal papers and speeches were compiled by Dr. Don Tidrick of Northern Illinois University. Tidrick donated the files to Ole Miss.

David Solomons was the 1977-78 president of the AAA and was a 1992 inductee into the Accounting Hall of Fame. Solomons was from England and began teaching when he was being held in a German prisoner-of-war camp during World War II. After the war, he taught at the London School of Economics and in 1957 immigrated to the United States where he enjoyed a long career at the University of Pennsylvania. He was a member of several important accounting committees over the years. In 1995, following Solomons' death, Professor Stephen A. Zeff of Rice

University, a friend of Solomons, lamented the loss of Solomons' papers since he had heard from his widow that the boxes of materials would be destroyed since she was selling the house. Zeff convinced Dale and Tonya Flesher to travel to Bethlehem, Pennsylvania, and rescue 30 boxes of files in the week before the house was to be sold. Mrs. Solomons donated the materials to the University of Mississippi.

Robert Sterling is best remembered as a professor at Rice University and the University of Kansas. He also operated a publishing company that reprinted historic old accounting books. Perhaps just as important, he was the first director of research at the FASB. Sterling was a 2006 inductee into the Accounting Hall of Fame. Dr. Gary Previts of Case Western Reserve University convinced Sterling to donate his personal papers to the Academy. Following Sterling's death, Previts donated the materials to the University of Mississippi's Patterson School of Accountancy. The collection consists of about one file drawer of correspondence.

Robert Trueblood was a long-time partner with the firm of Touche, Ross, Bailey & Smart (now Deloitte). He was a 1974 inductee into the Accounting Hall of Fame. He was the chairman and namesake to the Trueblood Committee of the early 1970s. Actually, the University has two Trueblood archival collections. The collection in the Account-

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ing History Center (about one file drawer) was compiled by Dr. Edward Coffman, an Academy past president from Virginia Commonwealth University. This includes all publications by Trueblood. A second archival collection is housed in the main library—the National Library of the Accounting Profession. That collection is much larger and includes all of Trueblood’s AICPA committee materials, including the correspondence of the Trueblood Committee.

A. van Seventer was a professor at various schools in California and also at the University of Alaska who was originally from the Netherlands. He also operated a publishing company that published several accounting-history related books, including Walter Hausdorfer’s *Accounting Bibliography: Historical Approach*. Upon his death, his son donated his papers and remaining book inventory to the University of Mississippi. The collection consisted of about 100 large boxes. Some of the books donated were given out to attendees at the World Congress of Accounting Historians meeting that was held in Oxford, Mississippi, in 2004. Several file cabinets house the correspondence files.

Richard Vangermeersch was a long-time professor at the University of Rhode Island. He was an early president of the Academy of Accounting Historians and one of its founding members. There are two separate components to the Vanger-

meersch collection. The first consists of Vangermeersch’s papers during the period that the *History of Accounting: An International Encyclopedia* was being written and edited. That 1996 volume was co-edited by Vangermeersch and Michael Chatfield. Vangermeersch not only donated his papers, but also donated to the Academy and to the University of Mississippi the copyright to the *Encyclopedia*, so that future editions can be published or the old material digitized without worries about copyright infringement. The second component of the Vangermeersch collection is entitled “*Luca Pacioli and his Times*” and consists of over 100 items (mostly books, but also posters, knickknacks, and even a baseball cap) dealing with Pacioli and his times.

Harold Weiss was one of the pioneers of EDP auditing in the 1950s. When the Ole Miss School of Accountancy established the EDP Auditing Archival Center in 1992, a doctoral student, Tommie Singleton, convinced several of the pioneers from the 1950s to donate their papers to the Center. Weiss had the largest collection and Singleton drove a rental truck to Reston, Virginia to pick up his collection. Several 5-drawer file cabinets house the Weiss materials.

Doyle Williams was a professor at Texas Tech University, the University of Southern California, and the University of Arkansas. He was a 2020 inductee into the Accounting

Hall of Fame. His research specialty was accounting education. In the 1950s and 1960s he was in charge of the AICPA's Education Department and did research into the educational needs of the profession. He personally delivered about 15 boxes of his correspondence, committee reports, and publications to the University of Mississippi prior to his death. This would be an ideal resource for someone wanting to write a biography of an Accounting Hall of Famer, or simply someone who wanted to find a substantial amount of accounting education research in one place.

Other Resources

This new space in the Accounting History Library also contains numerous rows of shelves of other accounting materials, such as books, journals, over 600 videos, and audio tapes, all of which would be grist for a major accounting history research project. These are all complemented by the main library at the University of Mississippi, which houses the largest accounting history collection in the world. There are a few archival collections in the main library, including those of Frank Broaker, the first CPA, and Victor Stempf, the 1944 President of the AICPA. The main library also houses **eGrove**, a digital depository of thousands of accounting-related materials, such as pamphlets, exposure drafts, and organizational directories. In addition, the University of Mississippi also houses the **McMickle Collection** that was donated by Dr. Peter McMickle, a fac-

ulty member at the University of Memphis. The McMickle Collection contains about 2,500 volumes that would be of interest to accounting historians, including 525 pre-1900 accounting books.

In summary, an accounting historian in search of a topic or resources might find that a visit to these centers would lead to a serendipitous discovery. For more information about these collections, contact Dale Flesher at acd1f@olemiss.edu. To learn more about the Tax History Research Center, send a message to actonya@olemiss.edu.

Top Photo: A portion of the 2,500-volume McMickle Accounting History Collection.

Bottom Photo: A portion of the Richard Vangermeersch Pacioli Collection.

Photos provided by Dale Flesher.



In-Person Accounting History Conferences are Back in Style!

William H. Black
University of North Georgia

After more than two years of delays related to Covid-19 shutdowns and cancellations, in-person international accounting history conferences reappeared in the summer of 2022, much to the delight of those seeking to interact face-to-face with other scholars in history conferences. The first conference on my itinerary was the Accounting History Review 2022 Conference, “Accounting [in] history”, held June 22nd and 23rd on the campus of Edge Hill University in Ormskirk, United Kingdom. Alisdair Dobie (Edge Hill University) and Cheryl McWatters (University of Ottawa), conference co-convenors, hosted more than 40 accounting historians representing universities from Europe and the Americas. Twenty-seven scholarly papers were presented and discussed, covering history from the invention of double entry bookkeeping to the development of blockchain, including papers addressing many different countries, topic areas of accounting, and historical eras. Yannick Lemarchand (University of Nantes) generously provided conference participants with a reprint of the proceedings of the first World Congress of Accounting Historians, which was held in Brussels in October 1970. The conference keynote address, “Calculating Capitalists: Power, Em-

pire and Profits in Steam Engines in the Late 18th Century”, was delivered remotely by Mary O’Sullivan (Université de Genève), with the utilization of virtual presentation technology brought to the forefront by necessity during the pandemic shutdowns. One of my favorite memories of the conference comes from the Gala Dinner, held at the host hotel on the waterfront in Southport. Our table (representing Britain, Scotland, France, and the US) continued actively discussing topics of interest throughout dinner and afterwards, wrapping up at nearly 11 pm only to notice that it was still daylight outside due to the northern latitude and the coincidence of the conference with the summer solstice. The next iteration of this conference will be at the University of Nantes, starting March 22, 2023. In keeping with the historical theme of this conference, afterwards some of us visited Hadrian’s Wall, a worthwhile but lengthy diversion while en route to the airport.

Another pleasant gathering, the Accounting History International Conference, was held at the University of Portsmouth September 7th through 9th, with special attention to the maritime history of the United Kingdom, including a reception aboard the

Warrior (the world's first iron-clad ship), a tour of the Mary Rose (King Henry VIII's flagship), and a Gala Dinner at one of the boathouses in the Portsmouth Royal Navy Dockyard. Sadly, the news of the death of Queen Elizabeth II came to us just before the Gala Dinner on the 8th, whereupon several minutes of silence were terminated by the first meaningful shout of "God Save the King" in more than 70 years. The more than 40 scholars in attendance again represented Europe and the Americas, but also India, South Africa, Japan, Australia, and New Zealand. Conference convenor Karen McBride (University of Portsmouth) and her team combined in-person paper presentations and panel discussions with five virtual sessions to accommodate those participants unable to travel to the venue. The virtual sessions once again demonstrated that the mastery of technology necessarily developed during the pandemic will prove advantageous going forward, with the only noticeable glitch coming during the opening plenary session, when Luca Zan (University of Bologna) addressed "Bridging Accounting History and Cultural Heritage: Perspectives on research, narrative and communication strategies" while apparently hanging upside-down from the ceiling due to transmission difficulties. A highlight for me was a panel presentation on "Publishing Special Issues of Journals" featuring the experiences and advice of Alessandro Lai (Verona University), Giulia Leoni (Università degli Studi de Geno-

va), Christopher Napier (University of London), Raluca Sandu (SKEMA Business School), and Alan Sangster (University of Aberdeen). Other sessions included papers on Accounting for Disasters, Accounting for the Environment, Ecological Accounting and Sustainability, Accounting and Social Responsibility, and many other historical topics. My historical diversion at this conference occurred before the meetings started, with a visit to Stonehenge. Craig Foltin (Cleveland State University) followed my example and took his family to Stonehenge after the conference, while Karen McBride shared her story of a sunrise visit to Stonehenge at the summer solstice, dating from when she was much younger and visitors were allowed to actually touch the stones. The next iteration of this conference will be in 2024 in New Zealand.

As Gloria Vollmers noted in her 2016 summary of the most recent World Congress of Accounting History in Pescara, Italy, international conferences are

... a terrific opportunity to meet or reestablish friendships and develop research linkages. It is also a joy to discover how many people are truly interested in accounting history and who are able to delve into archives unavailable to the rest of us because of location and language.

In Memory of Past-President Professor Hiroshi Okano

Memorial for Professor Hiroshi Okano

In December 2021, Professor Hiroshi Okano complained of feeling unwell, and after a medical check-up at a hospital, he was found to have a serious disease, a brain tumor, and was immediately hospitalized and underwent surgery. However, all the tumors could not be removed, and his doctor informed his family that there was little hope for his recovery and that there was nothing more that could be done. Later, on July 13, 2022, Professor Okano passed away at the age of 65.



Professor Okano graduated in 1980 from the School of Commerce at Osaka City University, one of Japan's most traditional schools of commerce, and entered the Toyota Motor Corporation. Along with his experience at Toyota, he entered the graduate school of Osaka City University in 1983. In 1988, Professor Okano was hired as a member of the faculty at Osaka City University's School of Commerce and became an assistant professor in 1992. He received an Academic Award from the Japanese Institute of Certified Public Accountants for his 1995 publication *Japanese Management Accounting: A Historical and Institutional Perspective*, as well as a doctoral degree, and was promoted to professor in 1998. His research accomplishments are also recognized by the 1999 Japan Cost Accounting Association Award, the 2000 Japan Accounting Association Award, and the 2018 Hourglass Award from the Academy of Accounting Historians.

In his relationship with the Academy of Accounting Historians, he served as a member of the Board of Trustees from 1996 to 2011, President-elect in 2007, and President in 2008. His contributions have strengthened the connection between Japanese researchers and the AAH.

We would like to share his contributions and pray for his soul rest in peace.

Yoshinao Matsumoto
Professor of Accounting
Kansai University

In Memory of Professor Lúcia Lima Rodrigues

We regret to inform that Professor Lúcia Lima Rodrigues passed away October 3rd.

Professor Lúcia Rodrigues was widely known to the academic community and an outstanding contributor. She held multiple roles in the European Accounting Association (EAA), including member of the Management Committee (2009-2012), member of the EAA Board (2009-2015), Book Review Editor, and a member of the Scientific Committee of multiple EAA Congresses. Besides these roles, Professor Lúcia Rodrigues was the Vice-President of the Portuguese Accounting Standards Setting Commission, the Representative of Portugal at the Accounting Regulatory Committee at the European Financial Reporting Advisory Group, a member of the Academic Panel of the European Financial Reporting Advisory Group and a member of the Stakeholders Reporting Committee of the European Accounting Association.



As a researcher, Professor Lúcia Rodrigues was very well accomplished, having published in leading academic journals such as *Accounting, Organizations and Society*, *Critical Perspectives on Accounting*, *Accounting, Auditing & Accountability Journal*, *Accounting History*, *The British Accounting Review*, and *Journal of Business Ethics*.

In Portugal, her birth country, she was a pioneer in accounting research, supervising multiple PhD theses, participating in academic juries, sharing her knowledge in seminars and conferences, and, overall, nurturing an infant community. Her impact and legacy are enormous and far reaching.

She will always be remembered and sorely missed by those who met her.

Sofia Lourenço, EAA national representative for Portugal
— *On behalf of the Portuguese Accounting Research Community*

Posted by BAHA DIYAROV - Oct 10, 2022
EAA Website - <https://eaa-online.org>

Sources for Works on Accounting History, Accounting Theory, and the Development of Accounting Thought

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Abstract

This article presents sources of knowledge available for accounting research and knowledge. Particular series of books and monographs dedicated to the history of accounting and the development of accounting knowledge by various publishers are put on a show. Accounting researchers are encouraged to document all sources of knowledge, whether institutionally placed or attempted, by individuals who intend to serve the accounting discipline and profession.

Sharing out of Caring

Several accounting experts (Flesher, 2013; Previts, 2012; Sangster, 2014) have selected *The Accounting Historians Notebook* to share their syllabi of seminars on the Development of Accounting Thought and Accounting History. The invitation, which the *Accounting Horizon* extends to Professor Zeff [1] to share his syllabus, signifies the worth of an expert's view of how accounting courses should be taught. Sharing his syllabus for his accounting theory seminar, Zeff (2018: 135) articulates that "[t]here is no standard format or scope for an Accounting Theory seminar, and I [Professor Zeff] as-

sume that many instructors pattern such seminars after one of the available Accounting Theory textbooks." Hence, enhancing the awareness of researchers interested in topics the syllabi cover can be a possible utility of such valuable sources.

Knowledge about such subjects saves time and energy from a newly assigned instructor. What has been written in such areas is extensive and may become overwhelming for new researchers and those assigned to teach such courses. The odd of missing an essential source in these areas by a newly assigned instructor is potentially substantial.

The advice of experts is precious wisdom. Guidance and recommendations of the experts in their fields enhance one's effectiveness and efficiency when looking for information and, equally important, what to teach accounting literature takes in the advice of other experts on how to write and do research in accounting (Al-Adeem, 2021; Kinney, 1990; Zimmerman, 1989), and publish in accounting journals (Fogarty, 2006). This article attempts to provide sources of accounting of knowledge in areas that may be deemed special-

ized. Accounting students, researchers, and accountants who have developed interests in such areas will find the article's content valuable and a departure ground in their learning voyage. Studying influences from early accounting literature on contemporary research, Bricker (1988: 13-14) concludes that:

"Research issues rise and fall. It is not clear that...we can accumulate all the knowledge of our prior literature and embody it in contemporary research. To avoid "reinventing the wheel", it is...important...to not forget literature which today may seem dusty and dated, but which tomorrow may address an issue of great concern."

Value of Awareness of Literature

An example of early compiling and indexing accounting works would be the *Library Catalogue* when The American Institute of Accounts (AIA), now the American Institute of Certified Public Accountants (AICPA) [2], was published in January 1919. The *Library Catalogue* includes "books, pamphlets and periodicals" (Miltimore, 1919: 5).

Cabral (2020) collected *Yushodo American Historic Accounting Literature*: Series 1, which contains 25 Volumes and 46 Titles, as well as Series 2 includes 10 Volumes and 13 Titles [3]. Al-Adeem (2022) made a

decent effort in compiling printed work by *Scholars Book Co.* With the disappearance of *Scholars Book Co.*, preserving a list of twenty-three books is valuable. Such an attempt is similar to Zeff's (2016) efforts in compiling all memorial articles for the 20th-century American accounting leaders that published in various outlets in a single volume [4].

Series concerning the accounting history and the development of accounting thought exist. The *Routledge Companion* is a series of books dedicated to an accounting research stream and edited by experts in the field [5]. *Routledge* launched another initiative to reissue accounting books under the *Routledge Library Editions: Accounting* series. Forty books have been published on various accounting topics [6]. Table (1) displays other sources along with their links.

'Google Books' makes free books that have stayed alive for an adequate amount of time for the copyright to perish to come into the public realm. Another enterprise that dedicates work to making longstanding books, including accounting [7], available for researchers is '*Forgotten Books*' under *Classic Reprint Series* [8].

eGrove, which is an innovation by the University of Mississippi, digitizes accounting materials and works and is made freely available. In ad-

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dition, the Accounting History Research Database [9] was made available by Case Western Reserve University. It enables access to published accounting history research published in prominent accounting

journals on the history of accounting. The *World Congress of Accounting Historians* is where accounting historians worldwide meet. "In 1904[,] the 1st International Congress on Accounting was held in St Louis, Missouri" [10].

Table (1): Sources on Accounting History

The Accounting Historians Notebook:

https://egrove.olemiss.edu/aah_notebook/

The Accounting Historians Journal:

https://egrove.olemiss.edu/aah_journal/

Academy of Accounting Historians Section of the American Accounting Association:

<https://aaahq.org/AAH/News>

Library Catalogue published by the American Institute of Accountants:

https://egrove.olemiss.edu/cgi/viewcontent.cgi?article=1374&context=dl_aia

Current Literature Series published in Journal of Accountancy:

https://egrove.olemiss.edu/do/search/?q=corporate_author%3A%22American%20Institute%20of%20Accountants.%20Library%22&start=0&context=12616709&facet=

Egrove:

https://egrove.olemiss.edu/peer_review_list.html

Spanish Journal of Accounting History:

<http://www.decomputis.org>

Accounting and Financial History Research:

<http://www.mufitad.org>

Comptabilité(S) revue d'histoire de la comptabilité:

<http://comptabilites.revues.org>

***Studies in the Development of Accounting Thought* [11], [12].:**

<https://www.emeraldgrouppublishing.com/archived/products/books/series.htm%3Fid%3D1479-3504>

Table (1): Sources on Accounting History

Accounting History:

<https://journals.sagepub.com/home/ach>

Accounting History Review:

<https://>

www.tandfonline.com/action/journalInformation/show=aimsScope&journalCode=rabf21

Accounting and Financial History Research Journal:

<https://dergipark.org.tr/en/pub/muftad>

Routledge New Works in Accounting History:

<https://www.routledge.com/Routledge-New-Works-in-Accounting-History/book-series/SE0633>

Routledge Library Editions: Accounting:

<https://www.routledge.com/Routledge-Library-Editions-Accounting/Various/p/book/9780415530811>

Yushodo American Historic Accounting Literature:

<https://meridian.allenpress.com/DocumentLibrary/AAAN/AAHJ/202004%20-%20Accounting%20Historians%20Notebook.pdf>

The Oktay Güvemli Accounting and Financial History Foundation:

<http://muftav.org/en/>

EndNote:

[1] The information in the article shows that Prof. Zeff was invited in 2017.

[2] <https://www.forgottenbooks.com/en>

[3] <https://meridian.allenpress.com/DocumentLibrary/AAAN/AAHJ/202004%20-%20Accounting%20Historians%20Notebook.pdf>

[4] Thirty-four articles are compiled. One of them appeared in *The Accounting Historians Notebook*, a non-peer review journal.

[5] Search for ISBN: 9781315775203: <https://www.routledgehandbooks.com/>

[6] <https://www.routledge.com/Routledge-Library-Editions-Accounting/Various/p/book/9780415530811>

[7] https://www.forgottenbooks.com/en/Business_and_Economics/Accounting

[8] <https://www.forgottenbooks.com/en>

[9] <https://weatherhead.case.edu/research/accounting-history/search>

[10] <https://www.emerald.com/insight/content/doi/10.1108/aaaj.2003.05916aaa.008/full/html>

[11] Case Western Reserve University published early volumes.

[12] <https://www.emeraldgroupublishing.com/archived/products/books/series.htm%3Fid%3D1479-3504>

(Continued on page 18)

(Continued from page 17)

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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**

Massimo Sargiacomo Awarded Il Caduceo Foundation's Ippocrate 2022 National Prize

*Accounting History Isn't Past President Sargiacomo's
Only Research Interest*

The Ippocrate award ceremony took place on September 10, 2022, in the beautiful setting of the Teatro Politeama in Catanzaro, Italy, in which, in the presence of the top management of the Foundation and the Professional Orders, Prof. Elio Borgonovi, of the Bocconi University in Milan, connected remotely, reading his endorsement live.

The President of the Foundation - Dr. Carlo Barbalace - and Prof. Rocco Reina of the University "Magna Graecia" of Catanzaro presented the award by reading the motivation:

"To Prof. Massimo Sargiacomo, scholar and researcher recognized nationally and internationally; for the depth of the scientific works published and the acumen shown in deepening the themes of the National Health System; for having been able to read and understand the complex processes that characterize and define the performance of Public and Private Health Authorities, even during the last pandemic period, coordinating and promoting the attention of several young scholars, with respect to whom he has assumed over time the role of Scientific Referent. His contribution – academic and professional – constant in quality and critical approach, therefore, represents for the younger generations of health management scholars a stimulus and an example to follow and strive for in the construction of their professionalism and competence."

From the Bulletin Board on the website of "G.d'Annunzio" University of Chieti-Pescara's Department of Business Administration (DBA).

*Congratulations,
Massimo!*

*L to R: Prof. Rocco Reina,
Prof. Massimo Sargiacomo,
and Dr. Carlo Barbalace*



CONGRATULATIONS TO: Tim Fogarty and Bill Black

Recipients of NASBA's 2022 Accounting Education Research Grant

NASHVILLE, Tenn., Aug. 29, 2022 – The National Association of State Boards of Accountancy (NASBA) is pleased to announce the recipients of its Accounting Education Research Grants Program for 2022.

The team of Dr. Timothy J. Fogarty, JD, CPA, of Case Western Reserve University and Dr. William Black, CPA, of University of North Georgia were recognized for their work, “Is success on the CPA Examination furthered by an institutional culture supportive of such effort at institutions of higher education.” This proposal seeks to study a single contributing factor to this culture – the professional certification of college instructors. The team was also awarded a grant of nearly five thousand dollars. Their research will focus on the two areas most likely to deploy non-tenure track instructional resources: auditing and taxation.



Book Review by Richard Macve:

A History of Corporate Financial Reporting in Britain

John Richard Edwards

This excellent book by a renowned expert on the history of accounting in the British Isles focuses on 'corporate financial reporting', i.e. the development of accounting by corporate, profit-seeking, entities to (mainly) their external owners/shareholders, and reliably conveys what modern historical research (including Edwards's own) has revealed. It begins with the East-India Company's formation in 1600 (including an illustration of its 1782 balance sheet) and then traces the developments over the next four centuries, with an endpoint in 2005.

Edwards, J.R. (2018). *A History of Corporate Financial Reporting in Britain* (1st ed.). Routledge. <https://doi.org/10.4324/9781315148441>

Richard Macve (2022) *A history of corporate financial reporting in Britain*, *Business History*, 64:5, 1006-1009, DOI: 10.1080/00076791.2020.1838043

Tonya Flesher

Awarded Life Membership

The Academy of Accounting Historians Section was honored to name Tonya Flesher a Life Member of the AAH Section for her extensive involvement with the Academy, successful career and support of accounting history research.

Dr. Tonya K. Flesher, a past president of the Academy of Accounting Historians, is the recipient of Life Membership in the AAH Section of the American Accounting Association. Tonya is the Arthur Andersen Alumni Professor Emerita and former dean at the Patterson School of Accountancy at the University of Mississippi.

Flesher taught thousands of students during her 42-year career, in which she specialized in tax research and policy, and her appointment as dean in 1987 was a pioneering one in that she was the first woman to hold an academic deanship in any discipline, in the University of Mississippi's now 172-year history. Flesher officially retired from teaching in 2017, but she remains active in accounting research, including having authored several accounting history articles in the past three years. Tonya has authored eight books in 30 editions. She has also authored over 100 journal articles, including several in *The Accounting Historians Journal*. Tonya has been a departmental editor for both the *Tax Adviser* and *The Woman CPA*.

Beyond teaching, she was an active contributor to the profession, serving on more than a dozen AICPA committees for more than 30 years. She also served on several American Accounting Association committees and has been active in the Academy of Accounting Historians. She was the Academy's 1993 president.

Tonya, a native of Kokomo, Indiana, is a 1967 graduate of Western High School, holds a bachelor's degree (1971) from Ball State University, a master's degree from Appalachian State University (1975), and a Ph.D. from the University of Mississippi (1979). She passed the CPA Exam in 1975. Before moving to Mississippi, Flesher taught at Appalachian State University and Caldwell Community



Tonya Flesher (right) is shown with her husband, Dale Flesher, in a photo taken in June 2020 on their 50th wedding anniversary. Both are past presidents of the Academy of Accounting Historians (Dale in 1988 and Tonya in 1993).

(Continued on page 24)

2022 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.*

Charles Richard Baker (Adelphi University)

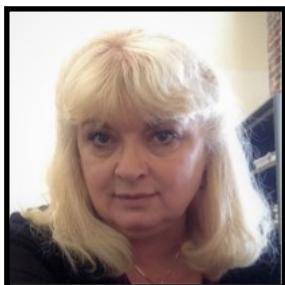
Charles Richard Baker is Professor of Accounting at the Willumstad School of Business, Adelphi University, New York. His primary research interests are on the regulation of the public accounting profession, in particular comparative systems of regulation, ethical issues, independence, and legal liability. Professor Baker received his doctorate in accounting from the University of California, Los Angeles (UCLA) and he is a Certified Public Accountant (CPA) in New York State. He has published articles in leading academic journals such as *The Accounting Review*, *Abacus*, *Journal of Accounting and Public Policy*, *European Accounting Review*, *Accounting History*, *Journal of Business Ethics*, *Human Relations*, *Accounting, Auditing and Accountability Journal*, *Critical Perspectives on Accounting*, *International Journal of Accounting*, *Comptabilité-Contrôle-Audit*.



2022 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 seeks to support the 35 goals identified by Prof. Emeritus Richard Vangermeersch as to accounting history research — April 2012 issue of the Accounting Historians Notebook.

Yvette Lazdowski **(University of New Hampshire at Manchester)**



Dr. Lazdowski is an Associate Professor of Accounting at UNH-Manchester, where she teaches a variety of courses in finance, managerial and financial accounting, as well as the fraud and forensic accounting courses offered in the minor in Forensic Accounting. In addition to holding a Doctorate in Business Administration (DBA) in Accounting, Dr. Lazdowski is a Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Management Accountant (CMA) and Certified Financial Manager (CFM). She

has over 20 years' experience in corporate accounting, information systems, and management, having held positions at New Hampshire Ball Bearings, Textron Corporation, Kollsman Corporation, and Fleet Bank Corporation. Her most recent interest is in the area of corporate fraud, and the promotion of the CFE certification for homeland security and other students pursuing career opportunities in forensic accounting and fraud examination.

Dr. Lazdowski's primary area of research is accounting history and in 2013 she was awarded the inaugural Alfred R. Roberts Memorial Research Award for her study of accounting history, including extensive research and a doctoral dissertation on the early accounting history of the Ford Motor Company in Dearborn, Michigan. Following this award, Lazdowski co-authored a 2014 publication titled "A History of the Academy of Accounting Historians, 1999-2013" and a 2019 book titled, *Manchester's Shoe Industry*, co-authored with UNHM colleague Dr. Kelly Kilcrease. In 2020, Kilcrease and Lazdowski were awarded the Barbara D. Merino Award for Excellence in Accounting History Publication for their book.

(Continued on page 24)

(Continued from page 23)

For the past twelve years, Dr. Lazdowski has held a leadership role in the Academy of Accounting Historians section of the American Accounting Association (AAA). These positions include VP Communications (2010-2015); Treasurer (2016-2020); and President (2021 to Present). In addition, she is actively involved in several other sections of the AAA, previously serving as President of the Northeast Region of the AAA in 2015-2016.

Dr. Lazdowski is a longtime resident of New Hampshire and an avid supporter of the accounting profession in the state. She lives with her husband in central New Hampshire, where they enjoy outdoor activities and family vacations.

(Continued from page 21)

College and Technical Institute. In 1986, she was honored with the University of Mississippi's Burlington Northern Faculty Achievement Award as the outstanding faculty member campus wide. She received the Mississippi Society of CPAs Outstanding Educator Award in 1995. In 2003, she received the University's campus-wide Outstanding Teacher Award, and in 2004 the Governor's Award for Teaching. In 2020, the AICPA selected Tonya as the outstanding accounting educator in America. Tonya and her husband Dale live in Oxford; they have two adult children and two small grandchildren.

Accounting History Research Database Available Through Case Western Reserve University

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

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).

To access, click [HERE](https://weatherhead.case.edu/research/accounting-history/) or copy and paste the following link: <https://weatherhead.case.edu/research/accounting-history/>

2022 Thomas J. Burns Biographical Research Award

This Award is given for outstanding biographical research in the discipline of accountancy.

“Frank Lewis Clarke (1933–2020): An International Journey in Quest of a More Serviceable Accounting”

Written by:

Graeme Dean
(University of Sydney)

Martin Persson
*(University of Illinois at
Urbana-Champaign)*

Massimo Sargiacomo
(University G. D’Annunzio Chieti Pescara)

Accounting Horizons, Vol. 35, No. 1, March 2021, pp. 205–219.

Abstract

Frank Lewis Clarke (1933–2020), a member of the Sydney School of Accounting, was a keen observer of business practices, successes, and failures, an international journeyman for better accounting standards, an influential accounting academic, and a master teacher. This memorial considers Clarke’s early childhood, education, and his contribution to accounting scholarship. During a career spanning several decades, Clarke published over 50 articles in scholarly journals, a dozen books, smaller pieces in professional outlets and popular press, and many submissions to professional and governmental inquiries. Ideas were exposed in presentations at conferences nearly every year. His prodigious output addressed, generally, how to improve the usefulness of accounting data in respect to the uses ordinarily made of them. Much of his research examined accounting anomalies revealed in analyses of corporate financial dilemmas and unexpected corporate collapses. He leaves behind a legacy that highlights the need for a more serviceable accounting.

(Continued on page 26)

From Dr. Johannes (John) Dumay, Macquarie University:

"I first met Frank when I was a PhD student at Sydney university in 2006. He was one of the first people I met after joining and I always recall his wonderful dynamic personality and warm friendly smile. I really did not get to know him all that well but at the time what I did know was that he was an eminent 'old school scholar' who loves to be immersed in his office alongside Graeme Dean with dog eared academic journals and the paperwork of cases and statutes that were the tools of their trade. However, after reading the attached article I feel that I now much better know a man who was not only a great accounting scholar, but a decent human being as well. It is good to understand how such a relationship makes a complete life as opposed to just an academic career. Telling only the academic side would result in a half empty glass, and in Frank's case it is good to know the glass was truly full."

About the Authors:



Graeme Dean is Emeritus Professor of Accounting at The University of Sydney (2012-present), following a Professorial appointment (2001-2012); he also held visiting appointments at several overseas universities, Canterbury (NZ), Cardiff, Glasgow, Hohenheim, Munich, Stuttgart and Graz. He was a long-time editor (1994-2009) and is currently consulting editor of *Abacus*, the fourth oldest and one of the leading Anglo-American accounting academic journals. He has published several books, including (with Frank Clarke): the Ray Chambers biography, *Accounting*

Thought and Practice Reform: Ray Chambers' Odyssey, Corporate Collapse: Accounting, Regulatory and Ethical Failure, Indecent Disclosure: Gilding the Corporate Lily and more than 55 refereed journal articles published in leading journals. Early research in the 1970s and early '80s examined asset valuation and unexpected large company failures; followed by ten years exploring the development of ideas related to accounting for inflation (including the 1920s European hyperinflation), specifically the development *and transport of ideas from the European to Anglo-American countries*. Then followed work at the interface of accounting and company law, using company failures as the vehicle for testing extant ideas about group accounting and the distribution to cross claim creditors in a group liquidation.

Martin E. Persson is an Assistant Professor of Accountancy at Gies College of Business, University of Illinois at Urbana-Champaign. His research focuses on the development of accounting thought, with a particular interest in people, ideas, and institutions from the 1900s, as well as classical accounting theory and measurement issues. His research has been published in Emerald's *Studies in Development of Accounting Thought* book series, Routledge's *New Works in Accounting History* book series, and journals such as *Abacus*, *Accounting Horizons*, and *Accounting History*. He currently serves as the Associate Editor of the *Accounting Historians Journal*, the official bibliographer of *Accounting History Review*, and on several editorial boards. Persson's research has received numerous awards, including a grant from the Canadian Social Sciences and Humanities Research Council.



Massimo Sargiacomo is a Professor of Accounting in the Department of Management and Business Administration, University G.d'Annunzio of Chieti-Pescara, Italy (www.dea.unich.it). Massimo is President of the Italian Society of Accounting History (2021-23) and a prior President of the Academy of Accounting Historians (2013-2015). He was Chairman of the XIV World Congress of Accounting Historians held in Pescara, Italy, in 2016. His research has been published in several journals, including: *Accounting, Organizations and Society*; *Accounting, Auditing and Accountability Journal*; *Accounting Historians Journal*; *Accounting History*; *Accounting History Review*; *Accounting Horizons*; *Critical Perspectives on Accounting*, and *European Accounting Review*. He was the winner of the Best Manuscript Award in *Accounting History* in 2009, as well as an Honourable Mention in *Accounting History Review* in 2018. In 2013, Massimo received the Thomas Burns Biographical Research Award and in 2016, the Hourglass Award in Accounting History.

2022
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.

MSCPA Centennial History:
A Century of CPAs in Mississippi

Written by:

**James W.
Davis**
*(University of
Mississippi)*

**Dale L.
Fletcher**
*(University of
Mississippi)*

**Annette
Pridgen**
*(Jackson State
University)*

and

**Mississippi Society of
Certified Public Accountants**

Published by the MSCPA in June 2020.

From the Preface of *MSCPA Centennial History* (page 3):

The Mississippi Society of Certified Public Accountants celebrates its centennial in 2020, and that celebration includes the publication of this book on the Society's hundred-year history. This volume is filled with facts, photos, and the accomplishments of the MSCPA and its members over the decades. The intent was to show the culture of the organization and the profession in Mississippi during the past century. This volume should provide a source of pride to existing and past members, and a model and guide for future members. Although an organization is judged by its accomplishments, an organization is made up of people. Thus, this centennial history is, in part, an examination of the people who have made the MSCPA the organization that it has become today.

About the Authors:

James W. Davis, a long-time professor at Ole Miss (55 years), holder of the prestigious Peery Chair in Accountancy, and former dean of the Patterson School of Accountancy (1993-2002), was the author of the first MSCPA history in 1977 (based on his more extensive doctoral dissertation from 1972). Davis joined the Ole Miss faculty in 1965 following two years with Arthur Andersen. in Houston. He is a native of Panola County and attended public schools at Pleasant Grove and Sardis.



Dr. Davis is a past president of the Mississippi Society of CPAs (1983-84) and has served numerous years on the Board of Directors and as a Trustee of the MSCPA Education Foundation. He was the recipient of the 1993 MSCPA Outstanding Educator Award. He has attended the MSCPA annual meeting regularly throughout his more than half century membership in the MSCPA. He first served on the Society's Board of Governors in 1971.

Dr. Davis received the campus-wide Elsie Hood Outstanding Teacher Award as the best teacher on the Ole Miss campus. He has also served as president and long-time board member of the University's Phi Kappa Phi Honor Society, the highest honorary organization on campus.

He holds bachelors (1962), masters (1963), and Ph.D. (1972) degrees from Ole Miss. Davis is a member of St. Peters Episcopal Church in Oxford. His hobbies include traveling, reading, and collecting books, including a complete collection of Ole Miss Annuals since 1897.



Dale L. Flesher is a long-time (45 years) professor at the University of Mississippi (Ole Miss) and holder of the Roland & Sheryl Burns Chair in Accountancy. His history of the Mississippi Society of CPAs (MSCPA) is only the most recent of organizational histories that he has authored or coauthored. His earlier volumes included organizational histories for other accountancy-related entities, including NASBA (2007), the Institute of Internal Auditors (1991 and 2002), the American Accounting Association (1991), and AACSB International (2007). Alto-

(Continued on page 30)

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gether, he has published 52 books in 99 editions. He has also authored over 400 journal articles in more than 100 different journals. Flesher received the AICPA's highest award for educators, the Distinguished Achievement in Accounting Education Award in 2011. In 2017, Dale was awarded the Southeastern Conference's (SEC) Faculty Achievement Award as outstanding faculty member campus wide and is the only accounting professor to have ever won the award at any of the 14 Southeastern Conference universities. Flesher has attended the MSCPA annual meetings in Destin, Florida, for the past 35 years.

Dale, a native of Albany, Indiana, holds bachelors (1967) and masters (1968) degrees from Ball State University and a Ph.D. from the University of Cincinnati (1975). He passed the CPA Exam in 1969 (and his wife Tonya passed in 1975). Before coming to Mississippi, Flesher taught at Ball State University, the University of Cincinnati, and Appalachian State University (where he received the campus-wide Outstanding Teacher of the Year Award in 1976). In 1990, he was selected as the recipient of the Institute of Internal Auditors' Leon Radde Award as the outstanding auditing educator worldwide. In 1988, he was honored with the University of Mississippi's Burlington Northern Faculty Achievement Award as the outstanding faculty member campus wide (his wife Tonya had received it the preceding year). He received the MSCPA Outstanding Educator Award in 1998 (and his wife won it in 1995). He received the University's Distinguished Research and Creative Achievement Award in 2011 as the outstanding researcher campus wide at Ole Miss. Dale is a past president of the Academy of Accounting Historians (as is his wife), has served on many committees of the AICPA and the American Accounting Association, and has served on the AICPA Council and as a member of the Board of Trustees of the AICPA Foundation. Dale has previously been honored by the Academy of Accounting Historians with the 2005 Thomas J. Burns Biography Award and the 2014 Hourglass Award. He was honored with the 2011 AICPA Distinguished Accounting Educator Award (an award his wife received in 2020).

Dale and his wife Tonya live in Oxford; they have two adult children, Flyn and Felicity, and two small grandchildren. Even though neither of their children are CPAs, both children and grandchildren have attended many annual conventions of the MSCPA, and they actually look forward to them.

Annette B. Pridgen is an emerita professor at Jackson State University. She is a graduate of Jackson State University and holds a Ph.D. in Accounting from the University of Mississippi. She taught for five years at Ole Miss before returning to Jackson State University in 2013. Before going into academe, Annette was employed by the Office of the Mississippi State Auditor.



In 2015, Annette was honored by receiving the Association of Government Accountants' (now AGA) Cornelius E. Tierney Research Award for her research in governmental accounting. She has received numerous other awards including the Faculty Excellence Award for the College of Business at Jackson State University, the outstanding dissertation award from the Government & Nonprofit Section of the American Accounting Association, and the Doctoral Teaching Award from the E. H. Patterson School of Accountancy at Ole Miss. She has published in the areas of accounting history, governmental and nonprofit accounting, and auditing.

Annette has been active with the Mississippi Society of Certified Public Accountants. She chaired the Education, Awards and Scholarships Committee. She was elected secretary, vice-chair, and in 2020 chair of the Society, becoming the first African American to hold that position in the organization's 100-year history. She is also a long-time member and former officer of the Jackson Chapter of the AGA.

Her service at the national level has included her 2013 selection as a member of the Government Accountability Office's (GAO) Green Book Advisory Council to update the standards for internal control of the United States government. In 2016, she was asked to serve on the GAO Yellow Book Advisory Council to update the government auditing standards.

In 2022, Annette was appointed to the Mississippi State Board of Public Accountancy by Governor Tate Reeves to represent the 3rd Congressional District. This appointment is for a five-year term beginning January 1, 2022, and ending December 31, 2027.

Annette has been married to her high school sweetheart, Joseph, for 45 years and they reside in Pearl. They have four children and, according to her, the most adorable grandchildren.

2021 Best Paper Award

Accounting Historians Journal

At the beginning of each year, the editor of the AHJ chooses a recipient of the Best Paper Award from the previous year's journals.

First Place:

Ganesh M. Pandit C. Richard Baker
(Adelphi University)

“Historical Development of the Standard Audit Report in the U.S.: Form, Scope, and Renewed Attention to Fraud Detection”

Accounting Historians Journal (2021) 48 (1): 31–45.

Abstract:

The purpose of this paper is to trace the historical development of the standard audit report (SAR) in the United States from its emergence in the 19th century to its current version, and examine how the SAR came full circle to once again include attention to the risk of fraud. While prior research has addressed some of this history, this paper completes the picture to the present date. In the last 100+ years, the SAR has changed from a “certificate” to an “opinion.” The scope of the audit has shifted from being an “examination” to the lesser responsibility of an “audit.” The emphasis has shifted from absolute assurance to reasonable assurance. Over time, the relative responsibilities of management and auditors have been clarified in the report. Most importantly, the basis for opinion has now moved back to include an assessment of material misstatements caused by error and fraud.

About the Authors:

Ganesh M. Pandit is an associate professor of accounting in the Willumstad School of Business at Adelphi University. He has been serving on Adelphi's faculty since the fall of 2004. From 2009 to 2013, he served as the Associate Dean, and from 2013 to 2015, he served as a Special Assistant to the Dean, both in the Willumstad School of Business. Currently he serves as the chair of the AACSB Continuous Improvement Review Committee for the business school. He has previously published in the *International Journal of Disclosure*

and Governance, *Journal of Accounting and Free Enterprise*, the *CPA Journal*, and *Journal of Accounting and Organizational Change*. He has a Doctor of Business Administration degree in Accounting from Louisiana Tech University. Further, he holds a CPA certificate (Lainactive) and is also a Certified Management Accountant.



Charles Richard Baker is Professor of Accounting at the Willumstad School of Business, Adelphi University, New York. His primary research interests are on the regulation of the public accounting profession, in particular comparative systems of regulation, ethical issues, independence, and legal liability. Professor Baker received his doctorate in accounting from the University of California, Los Angeles (UCLA) and he is a Certified Public Accountant (CPA) in New York State. He has published articles in leading academic journals such as *The Accounting Review*, *Abacus*, *Journal of Accounting and Public Policy*, *European Accounting Review*, *Accounting History*, *Journal of Business Ethics*, *Human Relations*, *Accounting, Auditing and Accountability Journal*, *Critical Perspectives on Accounting*, *International Journal of Accounting*, *Comptabilité-Contrôle-Audit*.

~ Special Acknowledgement ~

Professor Song Limeng of Zhongnan University of Economics and Law (Wuhan, China) has received support from the Chinese National Publication Fund through their multi-year project which originated in 2016, to translate Pacioli's 1477 manuscript 'Tractatus Mathematicus ad Discipulos Perusinos', [A mathematical treatise for the students of Perugia] into a Chinese version.

Almost 600 pages, it is dedicated to his students at the University of Perugia where Pacioli taught from 1477 to 1480. One of his first works that emphasized his skills as an accountant and bookkeeper and highlighting his ability to teach the values of accounting, it held sixteen accounting-related sections, including bartering, exchange rates, and calculating profits. The *manuscript* was written between December 1477 and April 1478.

(<https://mathsciencehistory.com/2022/04/18/this-accountant-is-fire>)

In communicating with Professor Song, Academy Founding President, Professor Gary Previts noted: "*The potential for such an effort to be influential in reducing the gap in knowledge is high. The difficulties you have faced and worked through will improve the understanding of the origins of knowledge regarding the discipline and profession of accountancy.*"

2021 Best Paper Award

Accounting Historians Journal

At the beginning of each year, the editor of the AHJ chooses 1-2 recipients of the Award for Excellence from the previous year's journals.

Award for Excellence:

John D. Keyser

(Case Western Reserve University)

“The Recurring Debate in the United States over Mandatory Firm Rotation”

Accounting Historians Journal (2021) 48 (1): 15–29.

Abstract:

In 2011, the Public Company Accounting Oversight Board initiated a project to consider the imposition of mandatory firm rotation (MFR). While some believe that the idea of MFR began in the 1970s, the present study demonstrates that MFR was first explored during the SEC's investigation of the McKesson & Robbins scandal in the late 1930s. This study provides new insight into the significance of the McKesson & Robbins fraud in terms of its implications for the accounting profession. The possibility of MFR has been considered multiple times since audits of financial statements were mandated by the Securities Acts. The article describes these events, including the circumstances that led to consideration of MFR. The key arguments that arose during the PCAOB's MFR debate are traced to their historical origins.

About the Author:

John Keyser is an assistant professor in the Weatherhead School of Management at Case Western Reserve University. His research interests lie primarily in audit regulation as well as auditor judgment and decision making. He teaches three courses in the Macc program: Advanced Financial Reporting, Advanced Auditing Theory & Practice, and Advanced Accounting Theory. Prior to joining the faculty at CWRU, John was a partner and National Director of Assurance Services at RSM US LLP.



**ACADEMY OF ACCOUNTING HISTORIANS SECTION
of the
AMERICAN ACCOUNTING ASSOCIATION**

**BUSINESS MEETING
and
AWARDS PRESENTATIONS**

At the 2022 Annual Conference of the American Accounting Association
San Diego, CA
Sunday, July 31, 2022 7:00 PM PST

MINUTES

(Unofficial minutes pending approval of attendees)

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. Discussion of membership numbers, which remain steady at around 212.
4. Thank you to Gary Spraakman for his continuing leadership in managing the AAH webinars and brown bag events.
5. Discussion of CPE session and thanks to the presenters.
6. Editor's report on the AHJ and plans to include a 50th anniversary article for the June 2023 edition. This article is currently underway, authored by AAH members Stephan Fafatas, Brandi Holley, and Yvette Lazdowski.
7. Discussion of plans for the 50th anniversary including a planned dinner, purchase of 50th anniversary themed merchandise.
8. Consideration of requesting a nominal amount (\$20 was discussed) to offset the cost of attending the 50th anniversary dinner in Denver in 2023.
9. Discussion and agreement on ordering 50th anniversary themed shirts, thanks to a generous donation from AAH trustee Dr. Alan Sangster.
10. Meeting adjourned at 8pm, followed by AAH Section Ice Cream Social.



**American
Accounting
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Accounting Historians**

Calls for Papers & Upcoming Conferences

For current information, visit the AAH Section's website at
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.

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.

