



# The Accounting Historians Notebook

Vol. 47, No. 2

October 2024

## The 16th World Congress of Accounting Historians Takes Place in Wuhan, China



The 16th World Congress of Accounting Historians (WCAH), the highest-level international academic conference in the field of accounting history was held on June 25-June 27, 2024 at Zhongnan University of Economics and Law. The conference was co-organized by Shanghai Lixin University of Accounting and Finance and was a great success! Themed "Accounting in the History of Science, Technology and Human Civilization" the conference provided a high-quality international academic exchange platform for experts and scholars from all over the world to present and discuss research on all topics, methodologies, and perspectives in the field of accounting history.

*(continued on page 3)*



**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 Yvette Lazdowski, Editor, at [yvette.lazdowski@unh.edu](mailto:yvette.lazdowski@unh.edu) or Assistant Editor Diane Roberts at [robertsd@usfca.edu](mailto:robertsd@usfca.edu)

# The 16th World Congress of Accounting Historians Takes Place in Wuhan, China

*(continued from page 1)*

It was a great honor to have Professor Guo Daoyang, an internationally renowned expert in accounting history and the author of *General Accounting History of China*, and Professor Massimo Sargiacomo, former President of the Academy of Accounting Historians as opening plenary speakers. In addition to Massimo, Vice President of Communications Bob Russ represented the officers of the Academy, along with AAH Trustee Alan Sangster and member Richard Macve.



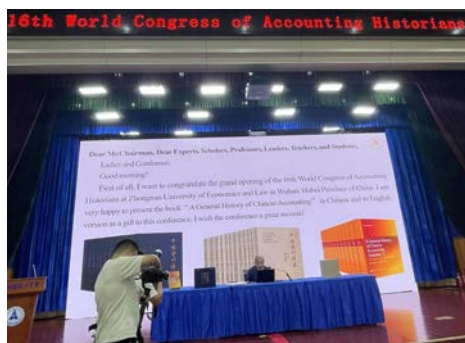
## The 13th Work Meeting of the 16th World Congress of Accounting Historians

# The 16th World Congress of Accounting Historians Takes Place in Wuhan, China

*(continued from page 3)*

*Reflection from attendee Dr. Alan Sangster:*

The conference was superbly organised from start to finish. It began with a magnificent welcome dinner and ended with a memorable cruise along the Yangtze River, preceded by visits to the famous local landmark, the Yellow Crane Tower, and the unforgettable Wuhan Museum. Over 300 attended and the several international invited speakers each had a doctoral student assigned to them throughout their stay. There was a good mix of plenary sessions, the first of four speakers, the other of eight; an excellent symposium on historical accounting materials with five speakers; a visit to the Exhibition of Chinese Accounting History; and 63 paper presentations in parallel sessions split across 8 streams. The opening speeches were all simultaneously translated into English, as were both plenary sessions, the symposium and the closing speeches.





**President Yang Canning presents Professor Massimo with the Past and Future: Annals of Zhongnan University of Economics and Law with Chinese Paintings Celebrating its 70th Anniversary.**

# **2025 American Accounting Association Annual Meeting**

**Chicago, IL**

**August 2 to August 6, 2025**

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



**American  
Accounting  
Association**

**Academy of  
Accounting Historians**

# President's Message

## Stephan Fafatas

### *Washington and Lee University*



Hello everyone, I hope your fall academic terms are going well. We have many things to be proud of as we look back on this past year and some things to consider building on as we think about the future of the Academy.

We should be proud of the award winners that were recognized at the AAA meeting. In particular the recognition of Dale Flesher for not only the newly established exceptional reviewer award named in his honor, but also the AAA award for outstanding educator. I want to thank Dale for generously donating funds that will go towards future reviewer award winners. This is our second trustee in the past 3 years to be recognized for the AAA outstanding educator award, with Dr. Flesher joining Alan Sangster.

The annual meeting was active with our Sunday workshop, business meeting and ice cream social. There were four research workshops and two panel discussions during the annual meeting. All seemed to be well attended. John Keyser's efforts to coordinate the submissions and workshops with the AAA were successful.

I understand that we had a very productive and exciting World Congress in China. I congratulate Professor Guo and the Academy officers, trustees and other members that participated in the conference, Massimo Sargiacomo, Alan Sangster, Bob Russ, and Richard Macve.

The editors of the Accounting Historians Journal have been productive and efficient in producing interesting papers and full editions of the journal. The June edition had six main research articles and I understand that the December issue contains a similar count.

There is a call for submissions to the journal, a special issue on accounting research methods and resources. The call is for submissions by March 31. I applaud Bill Black and John Keyser for their efforts to offer this special issue. We have discussed a possible special issue for a long time and I am excited to see this idea come to fruition.

We should be proud of the journal's success and notable changes in the journal rankings and indexing by certain organizations. The journal is now indexed on SCOPUS in "Arts and Humanities: History" in addition to "Business Management and Accounting." This change will open the journal

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# President's Message

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up to a larger audience. The rating of the journal has been upgraded to an A in categories issued by the National Agency for the Evaluations of Universities and Research Institutes in Italy, reflecting efforts by Massimo Sargiacomo to improve the journal ranking.

Gary Spraakman has continued to lead interesting brownbag sessions and organize a midyear research webinar. I think these are two efforts that will continue to help spread the word about accounting history to those who may be interested in the subject, but need individual events and author presentations to learn more.

In terms of what we can do going forward, I have two primary thoughts. First, we should continue to develop the Academy website. We initiated this effort two years ago, but the site needs to be updated on a regular basis. I see the site becoming a portal for easy access to a variety of databases and resources. I have shared materials on the site – and particularly the accounting history research database (AHRD) and access to the Ole Miss library records – with colleagues that are new to the field of accounting history. I am grateful for the efforts of Garen Markerian and Martin Persson for extending the work started by Gary Previts on the AHRD website.

Second, I encourage each of us, as members of the Academy, to continue to spread the word about our workshop opportunities, recent journal publications and calls for submissions, and the general benefits of becoming a member of the section, which includes simply sharing ideas about possible research avenues and the discovery of new archived material. Share an interesting paper on accounting history, one that appeals to a broad audience, from the AHJ or another journal with your friends and let them know that they can learn more about history research by attending one of the brownbag or webinar events, or even better, attending our Sunday workshop at the next AAA meeting.

Thank you all very much and I look forward to another exciting year serving the Academy.



Stephan Fafatas  
President, Academy of Accounting Historians  
sfafatas@wlu.edu



**American  
Accounting  
Association**

Thought Leaders in  
Accounting

## **Academy of Accounting Historians Section List of Panels and Presentations**

*American Accounting Association Annual Meeting  
Washington, DC ★ August 11-14, 2024*

*Panel Session: Double Entry Bookkeeping Before Pacioli.*

*John Franklin Forbes: California Accounting Pioneer and National  
Profession Leader.*

*Arthur L. Litke: An Unlikely FASB Board Member.*

*Patrimony, Acquisition, and Transmission: As Reflected in the Life of  
Nathan Appleton.*

*A Study of the Libri Dei Conti di Jacomo Badoer (1436-1439) Using  
Digital Technologies.*

*Bank Lending Creates Deposits: Out of Thin Air, or Because of Double-  
Entry Accounting? A Re-Examination.*

*Stories of Whistleblowers: Interaction Among Voice, Silence, and Exit  
in the Case of Home Bank of Canada, 1905 to 1923.*

*Panel Session: Where Do We Go from Here? A Discussion of Possibilities in  
Researching Accounting History.*

*Taking Value into Account in the Allocation of Indirect Costs, an  
Alternative to the Quest for True Cost.*

*Vatterâ's Theory of Account Classification.*

*History of Neutrality in American Accounting (1930-2018).*

*Accounting for Lost Functional Currency 'Balancing the Books Amidst  
Currency Collapse: An Antebellum Southern Bank's Accounting Story.'*

*Rhetoric, Lobbying, Acquiescence and Normalization: How an Absurd  
Inventory Method Began and Persists in the United States.*

*The Pennsylvania Railroad, 1849 and the Invention of Modern  
Management.*

*Exploring Infographics in Accounting History: From the Web accessible  
Data Bases and Narratives to Visualization.*

*A Network Analysis and Visualization Approach to Understanding the Early  
Influences and Relationships of Robert Sprouse.*

*A Text-Mining Investigation of 'The Color Line' in Afro-Centric Accounting  
Research.*



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# **ACADEMY OF ACCOUNTING HISTORIANS SECTION BUSINESS MEETING MINUTES**

**from the**

**American Accounting Association Annual Meeting**

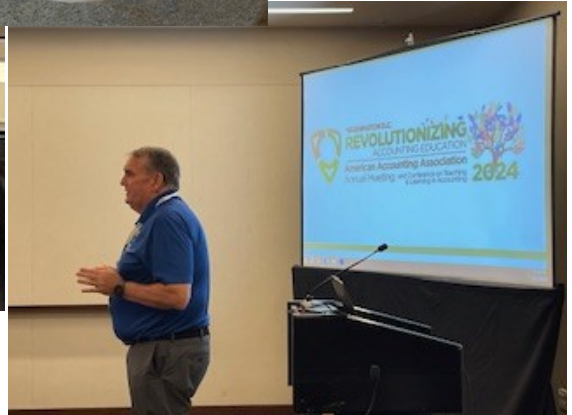
**Washington DC Marriott Marquis, Sunday, August 11, 2024, 7:00 pm**

1. Welcome from President Stephan Fafatas, presentation of AAH awards, including new Dale L. Flesher Exceptional Reviewer award.
2. Treasurer Craig Foltin provided the treasurer's report. We continue to be in a solid financial position.
3. Editor Bill Black mentioned the June AHJ turned out the largest issue with eight to nine main articles. In the Italian system, AHJ is rated as an A journal and as high as TAR.
4. Massimo Sargiacomo spoke about the success of the World Congress in Wuhan. Four members from AAH attended with a good mixing of Eastern and Western cultures.
5. Jennifer Reynolds-Moehrle gave an update on Trustees meeting. They approved the new reviewer award and letters to go to Deans for people receiving rewards. Trustees approved AHJ special issue.
6. Martin Persson discussed the AAH database and is continuing to build this resource. A link can be found on AAH website.
7. Thank you to Gary Spraakman for his continuing leadership in managing the AAH webinars and brown bag events.
8. Discussion of CPE session and thanks to all conference presenters.
9. Meeting adjourned at 8pm, followed by AAH Ice Cream Social.

**The Academy of Accounting Historians  
at the annual  
American Accounting Association Meeting  
Washington, DC  
August 11 - 14, 2024**



# The Academy of Accounting Historians at the annual American Accounting Association Meeting Washington DC August 11 - 14, 2024



# A MISSISSIPPI TRADITION IN REAL ESTATE TAXATION UNCOVERED

by Andrew D. Sharp and Taylor W. Myers  
Spring Hill College

## Introduction

For years, taxes on real property (land and everything affixed to it) [7, p. 934] have been one of the most significant sources of imposed tax revenues for states and especially their political subdivisions and municipalities (e.g., counties, cities, towns, and school districts). These property taxes represent ad valorem (according to or based on value) taxes in proportion to the assessed value of the real property [10, Ch. 1, p. 11].

The tax rate on real property is expressed in terms of mills per dollar of assessed value. A mill equates to one-thousandth of a dollar. For example, a tax rate of six mills on a piece of land with an assessed value of \$500,000 results in a tax of \$3,000 ( $.006 \times \$500,000$ ) [4, p.179].

However, not every parcel of real estate located in a particular government's jurisdiction is subject to real property assessment and taxation. Generally, real estate owned by governments (federal, state, and local), schools, certain charitable organizations, community service organizations, and religious organizations is exempt from such tax. These are called "exempt" organizations. Thus, taxation is the rule and exemptions are the exceptions granted by legislative grace [4, p. 178].

Houses of worship are exempt from real property taxes as long as the church or house of religious worship is owned by the tax-exempt entity and occupied for religious instruction or services. Failure to satisfy these requirements could convert them into taxable properties [1].

In addition, similar immunity from realty taxation is extended by some jurisdictions in the form of a tax holiday. States, for example, offer this economic incentive to new or relocating companies in their boundaries for a specific number of years [10, Ch. 1, p. 39].

This research study, still in its exploratory stages, will focus on the taxation of realty and the related exemptions for businesses in Mississippi. The current times and earlier times (late 19th and early 20th centuries) will be investigated regarding the Magnolia State.

# **A Mississippi Tradition in Real Estate Taxation Uncovered**

*(continued from page 12)*

## **Current Times**

### Mississippi Code

The State of Mississippi Code § 27-31-1 (2023) lists myriad examples of real property exempt from ad valorem taxes. This primarily includes such property belonging to, held by, occupied by, or owned by certain not-for-profit entities. The following paragraphs reflect some of the entities granted such favorable tax treatment [8].

One group specified covers the State of Mississippi, its political subdivisions, and municipalities. In addition, the Mississippi National Guard comes under this umbrella.

Another broad group includes religious societies, ecclesiastical bodies, and congregations. It is expanded to capture charitable societies, historic or patriotic associations and societies, as well as garden or pilgrimage clubs or associations.

The far-reaching educational group mentions colleges or institutions for the education of youths, grammar schools, junior high schools, high schools, and military schools. Additionally, public schools along with school lands of the respective townships for the use of public schools appear in this legal document.

A final selected group covers fraternal and benevolent organizations. However, any rental income or profit is subject to income taxation.

### Mississippi Development Authority

The Mississippi Development Authority (MDA) is a state agency with the objective of operating to attract new businesses to Mississippi. It also strives to keep and expand existing businesses and industries in the state [6].

In order to recruit and retain companies, the State of Mississippi offers packages of corporate tax credits, exemptions, and incentives. These tax deals are available to businesses and industries operating in the state.

One example is the industrial property tax exemption for companies expanding or locating in Mississippi. This exemption from property taxes spans ten years. However, it is not granted on rolling stock of railroads.

# **A Mississippi Tradition in Real Estate Taxation Uncovered**

*(continued from page 13)*

## **Earlier Times**

### Land Assessment Roll Ledger

A 1902 Land Assessment Roll ledger for Warren County in the State of Mississippi was recently discovered at the Old Court House's McCardle Research Library in Vicksburg [5]. This document reported the 1902 land assessment and state tax thereof at six mills together with the ad valorem levy tax. The column headings on each page reflected the following: owner's name; division of section; square; total value of both cleared and uncleared land; and total state tax on both cleared and uncleared land for 1902 at six mills.

A review of Vicksburg Proper entries revealed some interesting observations. Certain entities listed in the ledger were exempt from the land tax as the columns for total value and total tax were blank. The next two paragraphs list the exempt organizations noted.

Several religious organizations were not subject to the tax—Baptist Church (two locations), Christ Church, Colored Church (three locations), Methodist Church (two locations), St. Mary's Church, Sisters of Mercy, Synagogue, and Vicksburg Tabernacle #19. A couple of educational organizations—Brothers School (two locations) and Main Street School—legally eluded the land tax.

Three fraternal societies—Elks Lodge, Knights of Pythias, and Vicksburg Benevolent Association—garnered exempt status. Properties owned by the City of Vicksburg (two locations), Warren County (the Jail and Public Square), and the United States were among those receiving favorable tax treatment. Three fire stations—Constitution Engine Company, Phoenix Engine House, and Washington Engine Company—dodged the tax under the exemptions. The Yazoo and Mississippi Valley (Y&MV) Railroad (two locations) even paid no land tax.

# **A Mississippi Tradition in Real Estate Taxation Uncovered**

*(continued from page 14)*

## Yazoo and Mississippi Valley Railroad

But, how did the Yazoo and Mississippi Valley Railroad secure exemption from the land tax in 1902? The Y&MV enjoyed a tremendous political lobby [3] as evidenced by the verbiage contained in its corporate charter approved on February 17, 1882, by an Act of the Mississippi Legislature [9]. An expressed provision in § 8 of the incorporation document provided exemption from taxation for a period of time up to 25 years from the aforementioned date [9]. Thus, it was still in effect in 1902.

This specific provision was an inducement to encourage the investment of capital and to mitigate the burdens and taxes imposed by the state [9]. The physical difficulties of building a railroad in the Yazoo Delta were indeed complicated by the massive seasonal floods produced by the Mississippi River and the Yazoo River along with its tributaries [2, p. 210].

As a work of immense public significance [9], the Y&MV holds the honor as the first rail transportation traversing the fertile lands of the Yazoo Delta area, which other earlier railroads avoided [2, p. 232]. Construction commenced in Jackson, Miss., in 1882 for the Y&MV, part of the Illinois Central (IC) Railroad System, and continued approximately 50 miles west to Yazoo City, Miss. May 1, 1884, marked the opening of the road for operations [2, p. 240]. Later, the line was expanded [2, p. 385].

## **Summary**

These extant land tax records found at the Old Court House provide evidence that real estate tax practices today were followed in the early 1900s in the southern region of the Mississippi Delta. The exemptions now and then are remarkably similar.

The purpose of this current working paper is to present the findings to date in this unfolding and expanding Mississippi project. This research study is in its infancy with much more work to be completed. Further research will

## **A Mississippi Tradition in Real Estate Taxation Uncovered**

*(continued from page 15)*

be conducted addressing and exploring relevant pieces of this puzzle involving the Mississippi Codes, any additional real property tax ledgers available, the Yazoo and Mississippi Valley Railroad, and any other railroads in Mississippi.

This also represents another case, from the perspective of taxation, regarding the relationship between accounting history and railroads. Therefore, we will continue working on the railroad, and may take the project beyond Mississippi.

### **Working Bibliography**

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- [2] Corliss, Carlton J. *Main Line of Mid-America: The Story of The Illinois Central*. New York: Creative Age Press, 1950.
- [3] Cotton, Gordon A., former director and curator, Old Court House Museum, Vicksburg. Interview by author, 22-23 May 2016, Vicksburg.
- [4] Freeman, Robert J., Craig D. Shoulders, Gregory S. Allison, Terry K. Patton, and G. Robert Smith, Jr. *Governmental and Nonprofit Accounting: Theory and Practice*. Upper Saddle River: Prentice-Hall/Pearson, 2009.
- [5] Land Assessment Roll, Warren County, Mississippi, 1902. Old Court House Museum Collection, Vicksburg.
- [6] Mississippi Development Authority. [www.mississippi.org/doing-business/incentives](http://www.mississippi.org/doing-business/incentives), 21 October 2024.
- [7] Shedd, Peter J., and Robert N. Corley. *Business Law*. Englewood Cliffs: Prentice-Hall, 1993.
- [8] *The Revised Code of the Statute Laws of the State of Mississippi*, 2023.
- [9] *Yazoo & Mississippi Valley R. Co. v. Thomas*, 132 U.S. 174 (1889).
- [10] Young, James C., Annette Nellen, Mark B. Persellin, Sharon S. Lassar, Andrew D. Cuccia, and Bradrick M. Cripe, *Individual Income Taxes*. United States: South-Western/Cengage Learning, 2025.



# Dale L. Flesher Receives Outstanding Accounting Educator Award from American Accounting Association August 13, 2024 Washington, DC

AAH Past-President Dale L. Flesher received the prestigious American Accounting Association Outstanding Educator Award at the Tuesday luncheon at the annual meeting in Washington, DC. We were so happy to join Dale and Tonya Flesher at the luncheon to celebrate this special honor.



**Congratulations, Dale!!**



# Where in the World is Bill Black?

## Summer 2024 Accounting History Conferences

The Accounting History Review Annual Conference was held at Edge Hill University Business School, Ormskirk, Lancashire, UK on Thursday and Friday, 13-14 June 2024. The conference theme was continued exploration of accounting in history, examining multi-faceted social and institutional contexts through an accounting lens. Conference organizers Alisdair Dobie, Cheryl McWatters, and their teams hosted more than 30 accounting history scholars from the United Kingdom as well as countries around the world. Attendance was down a bit from the previous Accounting History Review conference at Edge Hill in 2022, most likely attributable to historians with limited travel budgets choosing to attend the World Congress of Accounting History in Wuhan, China shortly thereafter. The participants were treated to several spirited discussions in the concurrent tracks, and connections among the accounting history community were strengthened both in the meeting rooms and in the social activities accompanying the event. The next international conference in this series will be held at the University of Messina in Sicily in 2025.



Main entrance to Edge Hill University

# Where in the World is Bill Black?

*(Continued from page 18)*

The Twelfth Annual Accounting History International Conference was held at the University of Siena in Siena, Italy on September 4th through 6th, 2024. The conference theme, “Accounting for arts, culture and heritage in historical perspectives” fit well with the conference venue, a university founded in 1240, situated in a walled city with centuries of history. Eighty-four accounting historians registered for this conference, with the largest contingent (38) from Italy and the second largest contingent (12) representing the UK, and eleven other countries were represented, including a large group from New Zealand and Australia associated with the sponsoring journal, *Accounting History*. The gala dinner on Thursday was held in a museum across from the Duomo, which museum had been in use as a hospital until just a few decades ago. Multiple simultaneous tracks for paper presentations included more than 50 papers, and plenary sessions and panels further explored accounting for the arts, culture, and heritage. Mikhail Kuter (Russia), who was unable to attend the AAA meeting in Washington DC in August, was presented with his Life Membership in the Academy of Accounting Historians at this meeting. The closing session was held in the Crypt Auditorium beneath the cathedral next to the university, which had previously been used to house cattle and their supporting staff during plagues and other public emergencies. The next conference in this series will be July 8th – 10th, 2026, at the University of Wollongong near Sydney, Australia. The following conference is planned for 2028 in Japan.



Mikhail Kuter receiving his Life Membership in the Academy of Accounting Historians

# Where in the World is Bill Black?

*(Continued from page 19)*



Crypt auditorium at the University of Siena



The Duomo (cathedral) across from the museum venue for the gala dinner



The city wall around Siena



# Where in the World is Bill Black?

*(Continued from page 20)*

The Portuguese Society of Certified Accountants (Ordem do Contabilistas Certificados) hosted the First International Congress of Accounting History at their headquarters in Porto, Portugal on October 10th and 11th, 2024. The conference theme was The Cultural and Social Dimensions of Accounting: An Historical Perspective, More than thirty papers were presented in three simultaneous tracks, with two of the concurrent sessions featuring presentations in Portuguese and the other ten in English. Lee Parker, Christopher Napier, and Garry Carnegie delivered plenary sessions on implications from their current research. The conference was unusual in that it was organized in conjunction with a professional society rather than an accounting history journal, and several accounting practitioners were in attendance along with many accounting history scholars. Delfina Gomes and her team handled the scholarly aspects of the conference, and OCC staff handled the physical logistics, including lunch and dinner at the rooftop dining facilities at the headquarters, with a spectacular view down the Douro River. Total attendance was close to the 80+ in attendance at the conference in Siena the month before, and several attendees enjoyed the hospitality of both conferences. The host organization plans to future accounting history conferences in Portugal, alternating between Lisbon and Porto, but future dates have not yet been confirmed.



The OCC building in Porto



View of Porto from the rooftop lunch and dinner venue



Laura Maran and Christopher Napier during a plenary session in Porto

## **2024 Life Membership Award**

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

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

The Academy of Accounting Historians Section honored two winners of the Life Membership Award in 2024. Mikhail Kuter is recognized for his robust research in Russian and European accounting history. Stephen A. Zeff is honored and recognized for his continuous and vast research in the foundations of accounting history, as well as his service to the Academy.



## **2024 Alfred R. Roberts Memorial Research Award**

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The Alfred R. Roberts Memorial Research Award is named in honor of Dr. Alfred R. Roberts, second President and long-serving Secretary of the Academy, and provides grants for research which seek to support the 35 goals identified by Professor Emeritus Richard Vangermeersch as to accounting history research, as identified in the April 2012 issue of the Accounting Historians Notebook. Grants are awarded to Academy members for the actualization of ideas to increase the scope of the history of accounting.

Michael Doron, Associate Professor of Accountancy at California State University, Northridge, is the winner of the 2024 Alfred R. Roberts Memorial Research Award. Professor Doron is honored for publishing his accounting history work based on research at the Baker and Hagley libraries.



## **2024 Barbara D. Merino Award for Excellence in Accounting History Publication**

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The Barbara D. Merino Award for Excellence in Accounting History Publication recognizes the author(s) of the best book on an accounting historical topic published in the current or previous two years. The 2024 winners are:

**Stefano Coronella**

University of Pisa

**Massimo Sargioma**

University G.d'Annunzio of Chieti

**“L’Accademia Italiana di Economia Aziendale:  
Un Percorso Lungo  
Oltre Due Secoli (1807-2023)”**

*available at:*

*<https://www.accademiaaidea.it/pubblicazioni/idea/>*





## 2024 Inaugural Dale L. Flesher Exceptional Reviewer Award

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The Academy of Accounting Historians recognizes the essential role reviewers play in supporting quality journal articles and presentations. The Dale L. Flesher Exceptional Reviewer award is given annually to a reviewer (journal, webinar, other presentations) who contributes top-quality review services like those exemplified by the award's namesake and first recipient, Dr. Dale L. Flesher, Associate Dean Emeritus, Professor Emeritus and Burns Chair Emeritus of Accountancy, University of Mississippi.

Dr. Flesher has held numerous roles in the AAH, including as previous Editor of the Notebook and as a Past President of the Academy. We congratulate and thank Dale for his dedication, expertise, and generosity of time and service to our members.

# 2024 Academy of Accounting Historians Hourglass Award

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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.*

**Sudipta Basu**

Temple University

The Academy of Accounting Historians Section was honored to present the 2024 Hourglass Award to Dr. Sudipta Basu for his outstanding contributions to accounting history research over many years.



## 2023 Best Paper Award

### *Accounting Historians Journal*

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At the beginning of each year, the AHJ Editor selects the recipient(s) of the Best Paper Award from the previous years journals. The winners of the 2023 Best Paper Award are:

**LaToya L. Flint**  
University of Mississippi



**Brandi L. Holley**  
Samford University



***“The Power of One: A Memorial to  
Dr. Larzette Golden Hale (1920–2015)”***  
*Accounting Historians Journal* (2023) 50 (2): 1-16.

#### **ABSTRACT:**

This paper memorializes a remarkable figure in accounting history and showcases the power of one individual to impact society. Although Dr. Larzette Golden Hale was the first Black female certified public accountant (CPA) to also earn a Ph.D. in accounting, her influence stretched far beyond these lofty accomplishments. Hale recognized the power and responsibility that educated individuals have to positively impact humankind. She overcame a childhood in an orphanage to impact the lives of countless individuals spanning multiple geographies and across decades. Her impressive life’s work as an accounting educator is even more momentous considering the systemic obstacles to achievement faced by both Blacks and women of the time. Hale’s life was the epitome of one well-lived in service to others and society as a whole, with an impact that is still evident today.

## 2023 Award of Excellence

### *Accounting Historians Journal*

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At the beginning of each year, the AHJ Editor selects the recipient(s) of the Award of Excellence from the previous years journals. The winners of the 2023 Award of Excellence are:



**Scott J. Boylan**  
Washington and Lee University

***"Charles J. Hirsch, Controller,  
Golden Nugget Casino: Rolling the Dice  
on Statistical Sampling and Analysis"***  
*Accounting Historians Journal* (2023) 50 (2): 33-44.



**Ian Piper, Karen McBride, Alan Tait**  
University of Portsmouth

***"John Franklyn Venner FCA:  
An Orthodox Chartered Accountant  
Working in an Unorthodox Organization"***  
*Accounting Historians Journal* (2023) 50 (2): 111-123.

## **2024 Innovation in Accounting History Education Award**

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The purpose of the Innovation in Accounting History Education Award is to encourage innovations in accounting history education. The award is presented to an individual(s) who has developed and implemented an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses. To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching. The 2024 Innovation in Accounting History Education Award is presented to:



### **Frank Badua**

McMurry University  
for Incorporating Accounting History into  
Forensic Accounting courses  
and WeAre Presentation with Bill Black

## **2024 Margit F. and Hanns Martin Schoenfeld Scholarship**

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The purpose of the Margit F. and Hanns Martin Schoenfeld 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.



**Dr. Luana Gliosca**

University G.d'Annunzio, Pescara



**American  
Accounting  
Association**

**Academy of  
Accounting Historians**

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

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

## **Notebook Content**

To submit items for inclusion in the Notebook, email Yvette Lazdowski, Editor, *Accounting Historians Notebook*, at [yvette.lazdowski@unh.edu](mailto:yvette.lazdowski@unh.edu).

## **Award Nominations**

For detailed information on AAH Section awards and current deadlines, visit the Awards section of the AAH Section website at [www.aaahq.org/AAH/Awards](http://www.aaahq.org/AAH/Awards). Award nominations should be sent to Yvette Lazdowski at [yvette.lazdowski@unh.edu](mailto:yvette.lazdowski@unh.edu).

## **Brown Bag Webinars**

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