



The Accounting Historians Notebook

Vol. 48, No. 2

October 2025

Academy of Accounting Historians Welcomes New President Dr. Robert Russ

As of September 1, 2025, Dr. Robert Russ began serving as the new President of the Academy of Accounting Historians through August 31, 2027. Dr. Russ is an Associate Professor of Accountancy at Northern Kentucky University where he teaches a variety of financial accounting courses. His research interests center on historical accounting and corporate governance. He also has research interests in financial distress, corporate ethics, and international accounting.



Dr. Russ received a BA in accounting from Marietta College and earned his Ph.D. in accounting at Virginia Commonwealth University. As a long time member of the Academy, Bob has served our organization in many roles. In addition to multiple presentations, serving as a reviewer, discussant, and moderator, Bob recently organized and chaired our many renowned CPE sessions on Sundays during the AAA annual meetings. Additionally, Bob served as recent Vice President of Communications and as the custodian of our collection of books on accounting history. In addition to his new role as Academy president, his next Academy project is chairing the committee for the 2028 World Congress of Accounting History.



**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 or Assistant Editor Diane Roberts at robertsd@usfca.edu

President's Message

Robert Russ

Northern Kentucky University



We have a great team leading this organization. I especially want to thank Bill for editing the journal, Yvette for editing the notebook, and Gary for running the brownbag sessions. The time they spend does not get enough recognition so next time you see them at a meeting make sure to say thank you.

This year's annual meeting will be in Las Vegas. We will have our annual Sunday workshop. I encourage all to attend and bring a friend. We will also have our business meeting including the annual awards. The ice cream social will be following the business meeting.

During my tenure I want to encourage an increase in membership. To this end, I want to reach out to faculty to encourage them to work on accounting history research. As most have not received training in historical research I wish to work on training for new recruits.

For our ongoing research support Gary continues with the brownbag sessions. Dates and times of brownbag events are included in our monthly email announcements to Academy members. The journal is experiencing a bounty of articles for publication. This is good news for accounting history research.

We know that some may require open access for journal articles. The AAA received the option to have up to 50% of the articles published in journals to be open access. The historians section voted to take this option. At the time of this writing, not all logistics for this have been announced. The option for an article to be open access will be made by the authors after the article has been accepted for publication (the choice is not made at the time of submission).

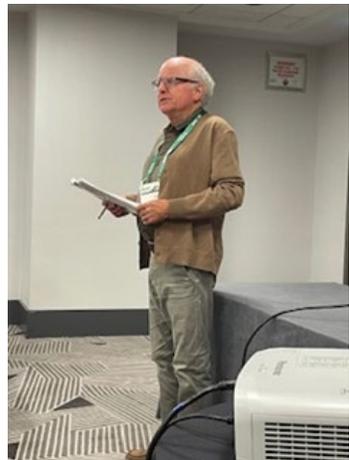
Bob Russ

President, Academy of Accounting Historians
Russr1@nku.edu

**THE ACADEMY OF ACCOUNTING HISTORIANS
BUSINESS MEETING
August 3, 2025**



President Stephan Fafatas welcomes new Academy President Robert Russ



**THE ACADEMY OF ACCOUNTING HISTORIANS
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BUSINESS MEETING
August 3, 2025**



THE ACADEMY OF ACCOUNTING HISTORIANS PRESENTATIONS AT AAA ANNUAL MEETING August 4-6, 2025



**THE ACADEMY OF ACCOUNTING HISTORIANS
PRESENTATIONS AT AAA ANNUAL MEETING
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EXCERPT FROM 2010 BOOK:

Louis Menand, *The Marketplace of Ideas: Reform and Resistance in the American University* (W.W. Norton, 2010)



**Contributed by
Dr. Stephen A. Zeff**

Essay I: The Problem of General Education

...any practical field can be made liberal simply by teaching it historically and theoretically. Many economics departments refuse to offer courses in accounting, despite student demand for them. It is felt that accounting is not a liberal art. Maybe not, but one must always remember the immortal dictum: Garbage is garbage, but the history of garbage is scholarship. Accounting is a trade, but the history of accounting is a subject of disinterested inquiry—a liberal art. And the accountant who knows something about the history of accounting will be a better accountant. That knowledge pays off in the marketplace. Similarly, future lawyers benefit from learning about the philosophical aspects of the law, just as literature majors learn more about poetry by writing poems.

This gives a clue to the value-added potential of liberal education. Historical and theoretical knowledge, which is the kind of knowledge that liberal education disseminates, is knowledge that exposes the contingency of present arrangements. It unearths the a priori's buried in present assumptions; it shows students the man behind the curtain; it provides a glimpse of what is outside the box. It encourages students to think for themselves. (pages 55-56)



**American
Accounting
Association**

**Academy of
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ACADEMY OFFICERS AS OF SEPTEMBER 1, 2025:

President – Robert Russ, Northern Kentucky University
Vice President, Partnerships – Martin Persson, University of Illinois at Urbana-Champaign
Vice President, Communications -- Deirdre Collier, Fairleigh Dickinson University
Treasurer – Craig Foltin, Cleveland State University
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AAA Council Representative – Jennifer Reynolds-Moehrle, University of St. Louis-Missouri
Editor, Accounting Historians Journal – William Black, University of North Georgia
Editor, Accounting Historians Notebook – Yvette Lazdowski, University of New Hampshire

2026

American Accounting Association Global Connect

Las Vegas, Nevada

August 1 to August 5, 2026

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



The Academy of Accounting Historians



**American
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THANK YOU TO OUR 2025 PRESENTERS!

Academy of Accounting Historians Section List of Panels and Presentations
American Accounting Association Annual Meeting
Chicago, IL ✦ August 2 - 6, 2025

Monday, August 4:

Panel: Using Technology to Help Explore Accounting History (10:15-11:45)

Panel: Attractive Areas for Research in Accounting History (2:00-3:30)

Paper Concurrent Session: Biographical Research (4:00-5:30)

1. *Remembering A Forgotten Leader and New Yn*
2. *The Road to Regulation: Charles Francis Adams, Jr. and the National Railway Conventions of the 1870s*
3. *W.E.B. Du Bois and Joseph A. Pierce, Sr.: Unsung Pioneers of Data Analytics*

Tuesday, August 5:

Paper Concurrent Session: History: Double Entry (10:15-11:45)

1. *The Mystery of Double-Entry*
2. *The reality of pre-modern double entry accounting historiography: Misunderstanding, Illusions, & Myths*
3. *Digital reconstruction of the procedure of formation of the financial result of a Venetian merchant in Constantinople (1436-1440)*

Paper Dialogue Session: International Accounting History (2:00-3:30)

1. *The Post-World War I U.S. Accounting Profession and Its Recruiting Problem*
2. *The Expansion and Implosion of a Bank “ Bayerische Raiffeisen-Zentralbank AG plays va banque, covers up and loses*
3. *The Roles of Accounting in Society in India Before British Colonization*
4. *Financials of the First Decade (the 1930s) of the Central Bank of the Republic of T rkiye and Understanding Its Impacts*

Paper Concurrent Session: Slavery, Jim Crow, and Imperialism (4:00-5:30)

1. *Accounting to Persuade: An Account Stated on the Manumission of Slaves*
2. *Accounting for Extractive Imperialism: Roan Antelope Copper Mines Ltd 1931-1939*
3. *An inch of Progress: Black Business and Black Accountants Fighting Jim Crow Violence*

Wednesday, August 6:

Paper Concurrent Session: Contemporary Accounting History (10:15-11:45)

1. *The Future of Accounting History*
2. *Sorter s Arguments against Staubusa Decision-Usefulness Theory*
3. *Institutional Reactions to the 1923 Bankruptcy of the Home Bank of Canada*

THE FIRST TWENTY-FIVE YEARS OF ACCOUNTING HISTORY PUBLISHED IN *THE ACCOUNTING REVIEW*

Andrew D. Sharp
Spring Hill College



The adage “one person’s junk is another person’s treasure” serves as the foundation for this inceptive analysis of a treasure recently rediscovered. The modifiers “accumulated” and “holding” have special meaning to accountants; however, they may trigger negative thoughts for a son or daughter cleaning out a hoarding parent’s house as part of the dreaded estate process.

The treasure rediscovered in this paper falls into the category of “accumulated appreciation,” not “accumulated depreciation.” Moreover, it represents a “holding gain,” rather than a “holding loss.” Perhaps, there is no accounting for taste.

Along the same lines, the April 2025 issue of *The Accounting Historians Notebook* (vol. 48, no. 1, p. 1) reflected the following big clean out. “In the summer of 2023, retired Professor Gary Previts closed his campus office at Case Western Reserve University. The contents of his office were shipped to King Saud University in Riyadh, Saudi Arabia, where nearly 100 bankers’ boxes were shelved and catalogued. On May 1, 2025, the materials from Professor Previts’ office library were permanently housed and dedicated in the Professor Gary John Previts Section of the King Salman Library.” This accounting history treasure trove, accumulated and held for decades, now has been relocated so future generations of accounting historians can perform meaningful research studies to advance accounting thought—the passion of Dr. Previts.

The aforementioned story spurred me to begin taking stock of the forgotten items from years ago stored in my Yenni Hall campus office before hanging out the “For Sale” sign. A copy of the 1951 American Accounting Association booklet, *Index to The Accounting Review: 1926 through 1950*, was uncovered. Aware of my interest in accounting history, a retiring colleague down the hall presented me with this document as he cleaned out his office about twenty years ago. I merely shelved it in my on-campus repository, until the recent rediscovery.

The Preface states, “The Index was prepared under the supervision of a special committee consisting of Maurice Moonitz, Lawrence L. Vance and Perry Mason, Chairman, all of the University of California at Berkley.” Vance and Mason will make an encore appearance in Exhibit 2.

Part I of the publication consists of a Subject Index of all articles published in *The Accounting Review* for volumes I to XXV covering the twenty-five years of 1926 to 1950. On page 27, the category History reflects forty-five articles on accounting history. The category of History was bracketed by the categories of High School Courses and Holding Companies.

Exhibit 1 lists the number of articles published each year. At least one article was published for 19 (76%) of the 25 years (7 in 1947; 5 in 1944; 4 in 1926, 1931 and 1937 [total of 12]; 3 in 1943; 2 in 1927, 1928, 1930, 1938 and 1947 [total of 10]; and 1 in 1932, 1933, 1934, 1935, 1940, 1941, 1945 and 1949 [total of 8]). Thus, 45 total articles made it into print over the 25-year span, producing an average of 1.8 per year. Yet, 6 (24%) of the years were void of a published article (1929, 1936, 1939, 1942, 1948 and 1950).

It appears that having an accounting history research paper accepted for publication by *The Accounting Review* was akin to having the United States Supreme Court agree (*writ of certiorari* granted) to hear a tax case. In addition, the influence of the environment and pivotal factors at the time must be considered when analyzing the incidence of accounting history publications. For example, the impacts of the Great Depression (circa 1929-1939) and World War II (circa 1939-1945) fall in this 25-year period.

Exhibit 2 provides the 30 authors of the 45 published articles, as well as the year of each publication and the number of articles attributable to each author. A.C. Littleton was the most prolific researcher with 8 articles; however, please note that his 1932 article was co-authored with H.R. Hatfield. This was the only co-authored article among the 45 listed. Raymond de Roover followed Littleton with 5 articles. An interesting observation reveals the author of 4 articles as Editorial. Then, R. Emmett Taylor and Basil S. Yamey were credited with 2 articles each. Twenty-five individual authors, with one ascribed to Corporation Survey Committee of the Twentieth Century Fund, Inc., penned the remaining 25 articles.

A cursory review manifests Florence Adler and Mary E. Murphy as the identifiable women among the group of authors. Therefore, they accounted for 6.67% (2/30) of the published researchers. Additional insight can be gleaned by reviewing literature regarding the presence of women in the accounting profession at the time.

During the spring semester of 1988, I received my introduction to (and deep dive into) accounting history in Professor Dale Flesher's course ACCY 607 Accounting Research (now ACCY 707 Accounting Research Seminar) at the University of Mississippi's Patterson School of Accountancy. In the accounting history research methodology portion of the course, we studied myriad notable contributors to the evolution and development of accounting thought.

In the vein of déjà vu, a walk down memory lane (not Wall Street) and rediscoveries, I surprisingly found an old exam from ACCY 607 in my accumulations and holdings of accounting treasures. Some of the names included on this extant exam are directly associated with the first twenty-five years of accounting history recorded in *The Accounting Review*, to wit: W.T. Baxter, S. Paul Garner, H.R. Hatfield, A.C. Littleton, Perry Mason, Maurice Moonitz, Mary E. Murphy and Basil S. Yamey.

Even though I recently joined the ranks of Medicare, the passion to promote accounting history continues. Further research needs to be conducted to analyze the title and content of each article on accounting history published in the first twenty-five years of *The Accounting Review*. Numerous published biographies are available detailing the contributions to the profession of the individuals included in this missive. With a concluding salute, it is refreshing to see that accounting and humor can co-exist by adding a pinch of humor to the accounting recipe.

Exhibit 1
The Accounting Review
1926-1950
Frequency of Published Accounting History Articles

<u>Year</u>	<u>Number of Articles</u>
1926	4
1927	2
1928	2
1929	0
1930	2
1931	4
1932	1
1933	1
1934	1
1935	1
1936	0
1937	4
1938	2
1939	0
1940	1
1941	1
1942	0
1943	3
1944	5
1945	1
1946	7
1947	2
1948	0
1949	1
1950	0
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45	
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NOTE: The Great Depression (circa 1929-1939) and World War II (circa 1939-1945)

Exhibit 2
The Accounting Review
1926-1950
Authors of Published Accounting History Articles

<u>Author</u>	Number of <u>Articles</u>	<u>Year</u>
Florence Adler	1	1947
W.T. Baxter	1	1946
Alfred V. Boursy	1	1943
Grant I. Butterbaugh	1	1945
Corporation Survey Committee of the Twentieth Century Fund, Inc.	1	1937
Editorial	4	1944, 1946, 1946, 1946
S. Paul Garner	1	1947
E.A. Gee	1	1946
Elmer Hartzell	1	1934
H.R. Hatfield	1	1932*
Stanley E. Howard	1	1931
J. Hugh Jackson	1	1926
P. Kats	1	1930
A.C. Littleton	8	1926, 1926, 1927, 1927, 1928, 1928, 1931, 1932*
Jeremiah Lockwood	1	1938
Perry Mason**	1	1933
Mary E. Murphy	1	1940
Joseph C. Myer	1	1931
B. Penndorf	1	1933
Robert T. Pritchard	1	1946
Raymond de Roover	5	1938, 1943, 1944, 1944, 1946
Shinshichiro Shimme	1	1937
Herbert J. Stoeckel	1	1946
J.R. Taylor	1	1941
R. Emmett Taylor	2	1935, 1944
Edwin L. Theiss	1	1937
Lawrence L. Vance**	1	1943
C.E. Walker	1	1931
Melvin C. Wren	1	1949
Basil S. Yamey	2	1944, 1947

* co-authored article (Hatfield and Littleton)

** special committee member; Mason, chairman

ACADEMY OF ACCOUNTING HISTORIANS SECTION BUSINESS MEETING MINUTES

from the

**American Accounting Association Annual Meeting
Chicago IL, Hyatt Regency, Sunday, August 3, 2025, 7:00-8:00pm**

1. Welcome to all from President Stephan Fafatas.
2. Treasurer Craig Foltin provided the treasurer's report. We continue to be in a solid financial position.
3. Presentation of AAH awards. Congratulations to our winners.
4. Editor Bill Black mentioned our submissions to the AHJ continue to be solid with the next edition ready to go.
5. Jennifer Reynolds-Moehrle gave an update on Trustees meeting. Letters or emails will be provided to Deans for people receiving rewards. Next Trustees meeting to take place online in October 2025.
6. Thank you to Gary Spraakman for his continuing leadership in managing the AAH webinars and brown bag events.
7. Discussion of CPE session and thanks to all conference presenters.
8. Bob Russ discussed early plans for the 2028 World Congress of Accounting Historians.
9. Welcome incoming President Robert Russ and incoming Vice-President of Communications Deirdre Collier.
10. Meeting adjourned at 8pm, followed by AAH Ice Cream Social.

Bill Black Attends the Annual *Accounting History Review* Conference in Lipari, Italy

September 2025



Southern Italy at the end of September is a fine place to have an accounting history conference, and when the conference is organized by the team at the University of Messina and *Accounting History Review* expectations can get pretty high. The 2025 AHR Annual Conference in Lipari, Sicily on September 25th and 26th more than lived up to those expectations and celebrated the 35th anniversary of AHR to boot. More than 40 papers were presented in parallel sessions, with authors from China, England, France, Germany, Ireland, Italy, Japan, Scotland, and Wales presenting their papers in English and receiving thoughtful commentary from the scholars in attendance. The conference kicked off with a keynote on *Accounting, Currency, and the Sea* by Mariangela Puglisi, a professor of numismatics from the University of Messina, followed by a retrospective by Cheryl McWatters on highlights from the 35 years of the *Accounting History Review*.

Lipari is the largest and most populated of the Aeolian Islands, a chain of volcanic islands just north of Sicily, and is a marvelously historic and scenic site for a conference even though it is a bit off the beaten path. For example, my trip to the conference went like this: Uber, airplane, train, bus, airplane, train from the airport to Palermo station, train from Palermo to Milazzo, taxi, hydrofoil to Lipari, walking uphill to the conference hotel. The only means of transportation that was missing was horse-drawn carriage, and I ended up following one of those in Palermo on the way back. The harbor is dominated by a castle built to defend against pirates, which was the venue for an archaeological talk at the end of the day Thursday.

The gala dinner on Thursday continued the 35th anniversary celebration with local delicacies, including an impressive number of ways to present local octopus (rated “superb”.by one of the diners). Carmelo Marisca and the team from the University of Messina provided outstanding hospitality throughout the conference.

Presentations and dining are an important part of an accounting history conference, but more important are the opportunities to connect with new scholars and re-engage with old acquaintances, which the Lipari conference provided in abundance. The Lipari conference closed with a presentation featuring the 2026 AHR Annual Conference, scheduled for June 4th to 5th, 2026, at the Shirokane Campus of Meiji Gakuin University in Tokyo, Japan <https://ahrw-tokyo.jp/> . Co-hosted by Tokyo Metropolitan University and Meiji Gakuin University, the conference's theme is "Accounting History Unbound: Challenging Narratives and Redefining Legacies". If you can manage to attend this conference, you can expect to benefit from some diverse perspectives on accounting history, given the location and the likely participants from the region. Highly recommended!

Pictures from Bill’s Trip to Lipari, Italy



Alan Sangster presenting

Pictures from Bill's Trip to Lipari, Italy



Castle at Lipari



Stefania Servalli at the castle



Cheryl McWatters, Keynote Speaker

Pictures from Bill's Trip to Lipari, Italy



Gala dinner on Thursday



Tombs at the archaeological talk on Thursday

Pictures from Bill's Trip to Lipari, Italy



Sunset from the top of Lipari



View from the conference venue

2025 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 is very proud to bestow the 2025 Life Membership Award to:



Dr. Gary Previts

Distinguished University Professor Emeritus
Case Western Reserve University

Dr. Previts is one of the founders of the Academy of Accounting Historians and has served as President, Trustee, advisor, and steward of the Academy for many years.

THANK YOU, GARY, FOR ALL YOU HAVE DONE FOR US!

2025 Barbara D. Merino Award for Excellence in Accounting History Publication

The Barbara D. Merino Award for Excellence in Accounting History Publication recognizes the author(s) of the best book on an accounting historical topic published in the current or previous two years. The 2025 winner is:



Professor Guo Daoyang

Zhongnan University of Economics and Law
Wuhan, China

for his monumental research published in July 2023 on the
“General History of Chinese Accounting”

Published in Chinese by
China Financial and Economic Publishing House

2025 Dale L. Flesher Exceptional Reviewer Award



Alan Sangster
University of Aberdeen

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.

Alan Sangster is the 2025 recipient of the Dale L. Flesher Exceptional Reviewer Award. Alan has been a prolific and tireless reviewer for many years. We congratulate and thank Alan for his dedication, expertise, and generosity of time and service to our members.

2025 Academy of Accounting Historians Hourglass Award



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

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



Jennifer Reynolds-Moehrle **Professor Emerita**

University of Missouri-St. Louis

The Academy of Accounting Historians is honored to present the 2025 Hourglass Award to Jennifer Reynolds-Moehrle for her outstanding contributions to the Academy over many years. Jennifer Reynolds-Moehrle is a professor emerita at the University of Missouri-St. Louis. She served as chair of MOCPA's Board of Directors for 2024-2025.

2025 Vangermeersch Manuscript Award

In 1988, The Academy of Accounting Historians established an annual manuscript award to encourage scholars new to the field to pursue historical research. An historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission. The winners of the 2025 Vangermeersch Manuscript Award are:



Erin M. Johnson
University of North Alabama



Brandi Holley
Samford University

for their publication of

“Internal Audit at General Motors in the Late 1920s”

Accounting Historians Journal (2025) 52 (2): 1-18.

2024 Award of Excellence

Accounting Historians Journal

At the beginning of each year, the AHJ Editor selects the recipient(s) of the Award of Excellence from the previous year's journals. The winners of the 2024 Award of Excellence are:



Barbara S. White
University of West Florida

"The Impact of World War II on Accounting and Finance at the Alger-Sullivan Lumber Company in Century, Florida"

Accounting Historians Journal (2024) 51 (2): 117-130.



Martin Quinn
Queen's University Belfast



Julie Bertz
Dublin City University

"If You Want to Get Rid of Filth Diseases, You Must First Get Rid of the Filth—The 'Economic' Decision by a City Corporation to Collect Household Waste"

Accounting Historians Journal (2024) 51 (2): 41-52.

2024 Award of Excellence

Accounting Historians Journal

At the beginning of each year, the AHJ Editor selects the recipient(s) of the Best Paper Award from the previous year's journals. The winners of the 2024 Best Paper Award are:



Kimberly J. Tribou
College of Charleston



Frank Badua
McMurry University

for their publication of

“Failing with Flying Colors: The Saga That Led to a Disclaimer of Opinion on the Department of Defense’s First Full-Scope Audit”

Accounting Historians Journal (2024) 51 (2): 93-116.

2025 Thomas J. Burns Biographical Research Award

The Academy of Accounting Historians annually honors an individual as the recipient of the Thomas J. Burns Biographical Research Award. Dr. Thomas J. Burns, for whom the award is named, was a long-time professor at Ohio State University and a past president of the Academy of Accounting Historians. The Award is given for outstanding biographical research in the discipline of accountancy and can be for a single publication or for a lifetime of biographical work. The winner of the 2025 Thomas J. Burns Biographical Research Award is:



John D. Keyser

Arizona State University

for his various works on
accounting history biographies

2025 Innovation in Accounting History Education Award

The purpose of the Innovation in Accounting History Education Award is to encourage innovations in accounting history education. The award is presented to an individual(s) who has developed and implemented an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses. To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching. The 2025 Innovation in Accounting History Education Award is presented to:



William Black

University of North Georgia

for his innovative submission in
support for accounting history education

2025 Margit F. and Hanns Martin Schoenfeld Scholarship

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. The 2025 Innovation in Accounting History Education Award is presented to:



Marina Gurskaya
Kuban State University

Marina Gurskaya has been an active researcher in accounting history for several years and has authored numerous papers on various issues within global accounting history.



**American
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Academy of
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Please continue to send your short articles, announcements, trip adventures, conference notifications, photographs, awards received, and any other news to share with members of the Academy.



We appreciate it!



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Academy of
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STAYED TUNED FOR MORE INFORMATION

The World Congress of Accounting Historians

June 2028

Washington, DC area





**American
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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 Yvette Lazdowski, Editor, *Accounting Historians Notebook*, at 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. Award nominations should be sent to Yvette Lazdowski at yvette.lazdowski@unh.edu by February 28 each year.

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.

**THANK YOU TO GARY SPRAAKMAN, PRESENTERS,
DISCUSSANTS, REVIEWERS, AND GUESTS FOR ANOTHER
WONDERFUL BROWN BAG YEAR!**