



The Accounting Historians Notebook

Vol. 48, No. 1

April 2025

Professor Gary J. Previts Donates Office Library to the King Salman Central Library at King Saud University in Riyadh, Saudi Arabia



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 21, 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.

Dr. Previts was invited to give a brief prerecorded commentary for the dedication, the script of which is shown on page 5, focusing on the advancement of the study of the development of accountancy thought. An article of appreciation follows by Case Western alumni and Professor of Accounting Khalid Al-Adeem.

(continued on page 5)



**American
Accounting
Association**

**Academy of
Accounting Historians**

THE ACADEMY OF ACCOUNTING HISTORIANS

A Section of the American Accounting Association

<http://aaahq.org/AAH>

© Academy of Accounting Historians

AAH SECTION OFFICERS

President

Stephan Fafatas
Washington and Lee University

President – Elect

Bob Russ
Northern Kentucky University

Vice President – Communications

Bob Russ
Northern Kentucky University

Treasurer

L. Craig Foltin
Cleveland State University

Vice President – Partnerships

Martin Persson
University of Illinois at Urbana-Champaign

Secretary

Barbara S. White
University of West Florida

Council Representative

Jennifer Reynolds-Moehrle
University of Missouri-St. Louis

AAH SECTION TRUSTEES

Dale Flesher
University of Mississippi

Daoyang Guo
*Zhongnan University of
Economics & Law*

Mikhail Kuter
Kuban State University

Yvette Lazdowski
University of New Hampshire

Garen Markarian
University of Lausanne

Yoshinao Matsumoto
Kansai University

Gary J. Previts
Case Western University

Vaughan Radcliffe
Western University

Jennifer Reynolds-Moehrle (Chair)
University of Missouri-St. Louis

Diane Roberts
University of San Francisco

Alan Sangster
University of Aberdeen

Massimo Sargiacomo
*Univeristy G.d'Annunzio of
Pescara*

Stefania Servalli
University of Bergamo

Mary S. Stone
University of Alabama

THE ACCOUNTING HISTORIANS NOTEBOOK

To submit items to the *Accounting Historians Notebook*, please contact Yvette Lazdowski, Editor, at yvette.lazdowski@unh.edu or Assistant Editor Diane Roberts at robertsd@usfca.edu

President's Message

Stephan Fafatas

Washington and Lee University



Approaching the summer provides time to reflect on activities and accomplishments of the Academy of Accounting Historians since our last issue of the *Notebook*. First, we continue to appreciate the work of Gary Spraakman in leading our brownbag series. From October through April the Academy hosted nine brownbag sessions, with additional sessions scheduled for June and July. The January brownbag featured Professors Mary Stone, Tonya Flesher, and Brandi Holley presenting their paper, “75 Years of the Accounting Hall of Fame: Profiles to Inspire.” The paper is forthcoming in the June issue of the *Accounting Historians Journal* and the authors will present a classroom application related to this study in a concurrent session during the American Accounting Association’s annual meeting this August. As a reminder, dates and times of brownbag events are included in our monthly email announcements to Academy members.

Second, the *Accounting Historians Journal* received several submissions for the special section on accounting history research methods and resources. This is great news! The June edition of the AHJ features seven main research articles as well as a Salmagundi piece. Bill Black and the AHJ editors continue to publish high-quality research and I look forward to the journal issue that includes the special section on research methods and resources. The call for submissions to the special section highlighted the goal of acquainting, “...accounting scholars with the latest techniques, tried-and-true methods, and knowledge of the vast resources available for conducting historical research.” Once again, we look forward to this special section. The AHJ also recently added Carmelo Marisca, University of Messina, to its team as an Associate Editor. We are excited to work with Professor Marisca and to see the journal’s continued worldwide growth.

Third, the AAA annual meeting in Chicago will once again include our Sunday workshop on accounting history. This year’s workshop, organized by AAH President-Elect Bob Russ and titled “Learning Accounting History,” will include presentations and discussions focused on a variety

President's Message

(continued from previous page)

of topics including: biographical research (Dale Flesher), research methodology (Bill Black), AI in historical accounting research (Martin Persson and Alan Sangster), and an update on research using the Ole Miss library archives (Brandi Holley). The workshop is scheduled for 1:00 – 4:30 on Sunday August 3rd and later that evening the Academy will host our business meeting followed by an ice cream social. The current full program for the annual meeting also includes five accounting history research paper sessions and two panel discussions. We look forward to seeing many of you at the AAH Sunday events and the concurrent sessions during the annual meeting!

Finally, while the Academy did not host a midyear meeting this year, in part due to the number of brownbag sessions that were scheduled, the officers have discussed organizing an event that reaches out to a broader audience during 2026. This may, for example, take the form of a CPE session sponsored by the Academy and presented through the AAA. Further updates on any planned programs will be announced through our section emails.

Thank you all very much and I hope you have a wonderful summer!



Stephan Fafatas

President, Academy of Accounting Historians

sfafatas@wlu.edu

EDITORS' NOTE:

Please enjoy the expansive selection of randomly ordered articles and announcements in this edition of the Notebook. Thank you for your robust submissions and interest in sharing news and research articles with our fellow accounting historians!

DEDICATION OF GARY JOHN PREVITS COLLECTION AT THE KING SALMAN LIBRARY

Commentary by Gary J. Previts



Today is the dedication of a library collection for the King Salman Library of King Saud University in Riyadh. I am Gary John Previts, Distinguished University Professor, CASE WESTERN RESERVE UNIVERSITY. I am pleased to participate in your dedication and opening ceremony for my office library collection which has been assembled over the past six decades and is now hosted at your University.

Today the field of accountancy as we know it is rapidly changing, and our attention is focused heavily on **WHAT IS GOING ON**. My purpose in addressing you today is to share an observation with which I have been identified for many decades. It directs our attention as researchers and scholars to study the relationship of the various phases of knowledge, which are constantly dynamic and adapting...and yet can be well ordered.

This thought process calls attention to **WHAT WAS, WHAT IS, and WHAT OUGHT TO BE** as companion elements of knowledge in our discipline. It facilitates the study of the development of accountancy thought.

DEDICATION OF GARY JOHN PREVITS COLLECTION AT THE KING SALMAN LIBRARY *(continued from previous page)*

Briefly stated we begin with attention to **WHAT WAS**, to provide us perspective on the other elements. Why do we study **WHAT WAS**? Arthur Schlesinger JR, a noted American historian has noted that a Nation or a Culture without a HISTORY is like a person without a MEMORY!

That is why **WHAT WAS**, perspective, is a key component of the study of the development of accountancy thought. We then focus upon perhaps the most common part of the process, the study of **WHAT IS**, or positivism, the attempt to learn in order to not only explain but to predict, based on what is currently going on; the final element in this order is **WHAT OUGHT TO BE**, or the normative aspect of our study of the development of accountancy thought. Compressed to a few words, we are saying that our library holdings, our research work, our outcomes are all grounded in the study of **WHAT WAS, WHAT IS and WHAT OUGHT TO BE**.

These 3 stages provide PERSPECTIVE, through the study of WHAT WAS, appreciation for the complexity of WHAT IS through the benefits of POSITIVE STUDIES, and **normative** visioning about WHAT OUGHT TO BE. Do not permit yourself to be deceived that competency in one of these areas alone is sufficient to contribute to the study of the development of accountancy thought. All three dimensions are needed to improve our understanding.

It is my sincere expectation and hope that the volumes in this collection in the library will contribute to gaining understanding about all of the three stages and thus improve our knowledge of the development of accountancy thought. I close by expressing my sincere appreciation for the opportunity to have these materials made available in one of the centers of learning in the world.

Thank You, Professor Gary J. Previts, for Dedicating Your Office Library to Be Displayed in Saudi Arabia

Khalid Rasheed Al-Adeem, PhD¹

Professor of Accounting, King Saud University

Kra3case@gmail.com



It was a great honor to accept an Honorary Recognition Plaque on behalf of Professor Gary J. Previts during the dedication of his office library, now permanently housed at the King Salman Library (KSL) at King Saud University (KSU) in Riyadh, Saudi Arabia. The event brought together faculty, students, alums, and senior university officials—all united in appreciation of a scholar whose contributions have shaped generations of accounting thought.

Professor Previts has left an indelible mark on the accounting academy, particularly through his teaching of accounting history, theory, and the development of accounting thought. His unique ability to link classical and contemporary ideas has provided students, including myself, with a framework to understand the past and apply it to present and future challenges.

I was privileged to study under him in both the Advanced Accountancy Theory and Accounting Regulation courses at the Weatherhead School of Management at Case Western Reserve University. The materials and insights he shared continue to inform the courses I teach in Saudi Arabia. Referring to Professor Previts, I (2017, 504-505) testified in a reflection of the value of such a course, stating, “An instructor of a developing accounting thought [Professor Previts] [footnote omitted] course with vast accounting knowledge of historical perspectives distinguishes his...uniqueness as a scholar surrounding contemporary accounting academe.”

¹ I thank Dr. Chester H. Brearey, CPA, Professor of Accountancy, Director: Master of Science in Accountancy with Data & Analytics; and Director: Advanced Graduate Certificate Programs in Analytics, Forensics & Cybersecurity at Siena College; Dr. Mohammed M. Ageli, Dean of College of Applied Business Administration, Colleges of Muzahimya Branch at King Saud University for providing financial support from his finance to assist in editing this manuscript; I am indebted to Case Western Reserve University for granting me access to the resources through the KSL Alumni Online Library, which made completing this article among others possible—all **remaining errors are mine**.

Thank You, Professor Gary J. Previts, for Dedicating Your Office Library to Be Displayed in Saudi Arabia *(continued from previous page)*

In 2000, When I was applying for graduate programs to do my master's in the US, I learned about Professor Previts from Dr. Solaiman Aloraini [\[1\]](#) who did his master's at Weatherhead School of Management. After sharing with Dr. Solaiman my goals and what I wanted to learn the most in my graduate studies, he firmly advised me to apply to Case Western Reserve University. He revealed Professor Previts by name, stressing that he was teaching an advanced accounting theory course. Such a fact was enough enthusiasm for me to try hard to get into the master of accountancy program at Case Western Reserve University.

When it was time to apply to a PhD program to pursue my doctorate in accounting, I was sure that doing it at Case Western Reserve University was the only program that I wanted, given the situation in which the academic accounting research is in the US (see Al-Adeem, 2017). I am very indebted to Professor Timothy Fogarty for admitting me into the doctoral program.

After assuming an assistant professor position, publishing and presenting my works at conferences, reviewing and discussing others' works at conferences, teaching in the PhD program in Business at KSU, and supervising a doctoral dissertation, I started realizing the wisdom I had learned during my doctoral studies. In the reflection I (2017, 501) previously wrote, I acknowledged

"I was certainly one of the fortunate few who were given the opportunity to present their dissertations on topics they believed important to accounting as a field of knowledge...I was never given the impression that a research method, even quantitative ones, was less important than another... I learned about enquiries using both quantitative and qualitative methods. In addition to being introduced to the epistemology of positivism, I became aware of norms and how they differ from my surrounding, competition between theories in explaining an observed phenomenon, and last but not least, the value of history in comprehending the present."

My doctoral studies concluded with a published dissertation, of which Professor Previts was a member. The dissertation was then translated into six languages. It was a privilege to have him on my dissertation committee. Professor Previts has long advocated for a balanced, historically informed approach to accounting scholarship. His courses did not prioritize one method over another but encouraged curiosity, context, and critical thinking. His timeline diagrams and curated syllabi clarified complex developments in accounting theory, bridging gaps between pre-classical foundations and modern regulatory structures. He made the past accessible—and necessary—for understanding the present. I must stress that the timeline diagram has helped a lot to visualize how such accounting thought developed and significantly interrelated.

**Thank You, Professor Gary J. Previts, for Dedicating Your Office Library
to Be Displayed in Saudi Arabia** *(continued from previous page)*

Teaching accounting history, theory, and development of accounting thought courses, mainly the development of accountancy thought, has not been easy in accounting education. Zeff (2016) conjectured how some instructors lay out the content of their accounting theory courses. They probably divided the content of their accounting theory course by the chapters of the book they selected as a reference for their students (Zeff, 2018). Publishing in 1965, Deinzer revealed that his book intended to make material for teaching a development of accounting thought course.

As Deinzer (1965: v) articulated, "This syllabus has been written for students whose intellectual needs have not been satisfied by doctrinaire positions which they may have experienced in earlier training in accounting...to help raise certain types of questions which...will provide...[them] with a taking-off point for intelligent search into problems that involve choices among goals and among resources."

Similarly, Chatfield (1974) added another book in the history of accounting thought. Such books are valuable and significant contributions to the accounting literature, recalling the era when they were written and made available for accountants, students, and researchers to read topics that may not have been formalized at that time. In that era, dissertations started to be undertaken by accounting PhD students, e.g., Previts (1973), which was later published [2]. However, a single book is insufficient as a reference for a course like the development of accounting thought. Probably, for a person to read on his/her own for his/ her benefit, it is easier to understand than teaching such a course. Some who teach accounting history (Flesher, 2013; Sangster, 2014), theory (Zeff, 2018), and the development of accounting thought (Previts, 2012) have made their syllabi available for others to utilize in their teaching and for others to find sources should they desire to learn accountancy history, theory, and development of accounting thought.

Helping students to learn topics that are difficult for them to visualize, how they are interconnected, related to issues affecting accounting practices, and how the practice contributed to their development of accounting thought and regulations requires an instructor not only with deep knowledge of accounting history, theory and thought development, but also remarkable ability in conveying and aligning topics in a way that assists students to see how the present is the result of the past so that *they can predict that the future as it is the outcome of the present*. "[I]f...[one] would understand anything, understand its beginnings and development" (Aristotle as quoted in Fineboy et al., 2018: 486, emphasis omitted).

Thank You, Professor Gary J. Previts, for Dedicating Your Office Library to Be Displayed in Saudi Arabia *(continued from previous page)*

We cannot understand how things the way they are without understanding their past (history). In a subsection labeled “Necessity of Learning the Past to Explain the Present”, I (2017, 504) highlighted the value of Professor Previts’ course, “The present is a product of past incidents and events. Thus, history gives a researcher the necessary background to understand contemporary occurrences. Similarly, accounting historical perspectives are indeed contexts through which accounting incidents can be comprehended.”

At the dedication ceremony, Professor Previts addressed the audience through a recorded message. He reminded us that a nation or a culture without a history is like a person without a mind. “[I]t is...important...to not forget literature which today may seem dusty and dated, but which tomorrow may address an issue of great concern” (Bricker, 1988: 95-96). To illustrate, if one does not know possibly one of the early definitions for owner equity the *Accounting Terminology Bulletins* (1953) proposed, which was altered in ARS No. 4 (1970) (Alhumaid, 2009: 373-374), he/she probably will not understand the current confusion in classifying items, e.g., some derivatives, whether liabilities or owner equity in the balance sheet of a publicly held corporation. Some of today’s accounting issues are rooted in the accounting and auditing literature from decades ago.

His library, composed of meticulously curated texts and resources accumulated over six decades, is a testament to that philosophy. Now permanently housed at KSL, it is open for public and scholarly use and offers a rare and valuable collection for accounting historians, theorists, and students alike. Special thanks are due to Dr. Laila Alkatani, a fellow Case Western Reserve alumna and current assistant professor at KSU. She worked tirelessly over two years to transport and coordinate the library’s integration into KSL. Gratitude is also extended to Dr. Solaiman Altwaijri, CEO of Nadic Corporation and another Case graduate, for generously sponsoring the dedication.

Thank you, Professor Previts, for this extraordinary gift on behalf of the accounting academic community in Saudi Arabia and the broader Gulf region. Your generosity, scholarship, and vision will inspire inquiry and excellence for years to come.

FootNote:

[1] I thank Dr. Aloraini for helping me apply to the Accountancy Department at Weatherhead School of Management. I also thank Dr. Larry Parker, who passed away in, who was the director of the master of accountancy program, for admitting me to learn in one of the rare graduate programs to learn accounting subjects that experts in the field teach.

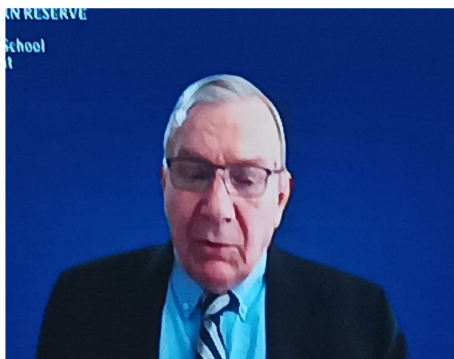
[2] It was later published in a book by Arno Press in 1980

Thank You, Professor Gary J. Previts, for Dedicating Your Office Library to Be Displayed in Saudi Arabia *(continued from previous page)*

References

- Al-Adeem, K. R. (2017). Role of doctoral education in shaping minds and thinking: Reflection on my doctoral education at Case Western Reserve University. *International Journal of Critical Accounting*, 9(5-6), 494-513.
- Alhomaidd I. *Accounting Theory*. Riyadh, Kingdom of Saudi Arabia: al Obaikan library. 2009.
- Bricker, R. J. (1988). Influences from early accounting literature on contemporary research. *Accounting Historians Journal*, 15(2), 83-98.
- Chatfield, M. (1974). *A History of Accounting Thought*, R.E. Krieger Pub. Co, Huntington, New York, USA.
- Deinzer, H. T. (1965). *Development of Accounting Thought*. New York, NY: Holt, Rinehart and Winston, Inc.
- Fineboy, J. I.; Kingsley Obinna, N. K., Omeonu Obioma, O. (2018). Ancient and contemporary events in development of accounting: Historical impacts in accounting, yesterday and today. *Saudi Journal of Humanities and Social Sciences*
- Flesher, D. L. (2013). Ph.D. syllabus of seminar in accounting history. *The Accounting Historians Notebook*, 36(1), 7.
- Previts, G. J. (1974). A critical evaluation of comparative financial accounting thought in America 1900 to 1920. Dissertation submitted to the University of Florida.
- Previts, G. J. (2012). PhD Syllabus of Seminar in Accounting History. *The Accounting Historians Notebook*, 35(2), 5
- Sangster, A. (2014). Accounting history syllabus. *The Accounting Historians Notebook*. 37 (1), 21-23.
- Zeffer, S. A. (2018). My accounting theory seminar. *Accounting Historians Journal*, 45(1), 135-140

PHOTOGRAPHS FROM THE DEDICATION OF THE GARY JOHN PREVITS COLLECTION AT THE KING SALMAN LIBRARY



Professor Previts broadcasted during the dedication of his office library. His address was recorded and played during the dedication. It was informative.



Professor Khalid Al-Adeem (author) Received an Honorary Recognition Plaque from the Vice-Rector of KSU for Graduate Studies and Research on behalf of Professor Gary J. Previts.



PhD holders who graduated from the accounting department at Case Western Reserve University and currently work in the Arabian Gulf Regions. From left to right, Dr. Azzam Alsuhabani, author Khalid Al-Adeem, Dr. Solaiman Altewaijri; Dr. Laila Alkahtani (who took the burden of bringing Professor Previts' office library to Saudi Arabia and worked closely with KSU and KSL to shelve all the books); Dr. Abdulmalik Alhogail, and Dr. Saad Alkasmi (from Kuwait University who attended the dedication).

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**

ACADEMY OF ACCOUNTING HISTORIANS' EVENTS AT THE AMERICAN ACCOUNTING ASSOCIATION ANNUAL MEETING IN CHICAGO

Sunday, August 3, 2025

1:00-4:30pm – CPE: Learning Accounting History (room TBD)

**7:00-8:00pm – Academy of Accounting Historians Section
Annual Business Meeting, West Tower,
Ballroom Level, New Orleans**

**8:00-9:30pm – Academy of Accounting Historians' Annual
Ice Cream Social, West Tower, Ballroom Level,
Toronto**

AAH Trustee Meeting to be held online at a later date



Presented by Will Lazenby at the
2024 Fall Meeting of the Educational
Foundation Board of Directors

The Georgia Society of Certified Public Accountants Present the 2024 Outstanding Accounting Educator Award to William H. “Bill” Black, CPA, Ph.D.

Congratulations, Bill!

Article from the GSCPA News on Bill’s Award:

The Outstanding Accounting Educator Award is presented to an outstanding educator in the field of accounting who is a member in good standing with the Georgia Society of CPAs (GSCPA). The nominee should have at least ten years of experience as a full time accounting educator, have made significant contributions to accounting education, and/or have impacted the lives of their students. The Educational Foundation of GSCPA is pleased to present Bill Black with the 2024 Outstanding Accounting Educator award.

Bill is an associate professor of accounting and faculty coordinator for the Master of Accountancy program at the University of North Georgia (UNG). During his career in accounting practice, Bill obtained his CPA in 1977. Since then, he has worked in the audit and consulting roles for four of the “Big Eight” multinational firms, served on the research staff of the Financial Accounting Standards Board, led budgeting, planning, compliance and special projects for an administrative unit of a Fortune 500 diversified corporation, and managed his consultancy for forensic accounting, business valuation, and organizational transition services. He has been qualified and delivered testimony as an expert witness on accounting and financial matters in state and federal courts from New Hampshire to Florida to California.

Bill returned to school in 2007 to pursue his doctorate in accounting. He has taught at the University of Mississippi, Case Western Reserve University, the University of Illinois, Sinoway Educational Group (Shangai, China), and Emory University before joining the faculty at UNG in 2015. He served as official historian for the Pathways Commission while finishing his doctorate from Ole Miss.

The GSCPA Presents the 2024 Outstanding Accounting Educator Award to William H. “Bill” Black, CPA, Ph.D. *(continued from previous page)*

Bill has published over a dozen scholarly articles, receiving the Best Research Paper award from the Forensic Accounting Section of the AAA, the Vangermeersch Manuscript award and the Alfred R. Roberts Research award from the Academy of Accounting Historians. He has served as the senior editor of the Accounting Historians Journal since 2017, representing AHJ at ten international conferences on accounting history. He is the treasurer for the Forensic Accounting Section. He currently leads the Mike Cottrell College of Business team, participating in a year-long Institute on Artificial Intelligence in Pedagogy and the Curriculum.

Bill is largely responsible for the existence and success of the Masters of Accountancy (MAcc) program at the University of North Georgia. He coordinated the development of the degree proposal in 2017 and 2018 and worked with UNG faculty to create the innovative structure of the program (courses are taught in half-semester intensive blocks, students can start in any semester, course rotation designed so that fulltime students can finish in 12 calendar months and parttime students in 24 months), developed curricula to meet employer and student needs in our fast-changing world, and teaches one-third of the required courses and about one-half of the elective courses every year.

His teaching innovations include continuous updates to bring recent developments in technology before the students, developing databases to support challenging data analytics assignments, requiring students to identify accounting principles with which they disagree and design proposed improvements, integrating IMA certificate coursework into relevant courses, bringing experts in cybersecurity and cryptocurrency into the classroom, delivering courses face-to-face, online, or in combination to meet requirements of the students, and making accounting come alive for the students through illustrations and stories from accounting history.

One of Bill’s advantages in teaching is his ability to bring decades of experience in unusual accounting and consulting assignments into the classroom. That experience also helped him establish strong ties with accounting profession to let him help students network and allow him opportunities to serve in leadership positions in professional organizations.

When he has the time, he likes going on long bicycle rides and playing with his grandchildren.



The First Advocacy of Professional Schools of Accounting

By Dr. Stephen A. Zeff

In 1919, Henry Rand Hatfield, an accounting professor at the University of California and the president of the American Association of University Instructors in Accounting (AAUIA, forerunner of the American Accounting Association), was the first to advocate, at least in a public venue, the creation of professional schools of accounting. In his presidential address during the business session at the AAUIA's annual meeting held on December 29-30, 1919 in Chicago, Hatfield said the following:

In one respect accounting is in a peculiar, perhaps in an unfortunate position. It may be illustrated by comparing it with law. Courses in commercial law are given in Schools of Commerce, mining law in Schools of Mines, Roman law in Letters and Science, yet none of these courses train the lawyer. That is reserved for a professional School of Law. Similarly, Stevens Institute has some excellent lectures on accounting, our College of Agriculture gives a course in farm accounts, and any College of Commerce gives accounting. But in most universities, there is no professional School of Accounting separate from the School of Business. Accounting, like law, is a profession, not a business. Schools of Business teach some law without becoming law schools. But for some reason professional teaching in accounting is relegated to Schools of Business, although it belongs there as little as professional law belongs in Commerce, Engineering or Agriculture.

The establishment of separate schools is by no means imperative. The professional accountant may be trained in a school labeled Commerce, just as, in Europe, science is taught by the Faculty of Philosophy. But imperative it is to distinguish the instruction in accounting appropriate for the prospective business man, and that suited to train one for the C.P.A. Both may rest on the same foundation, but they differ as widely as do the Redwood and the Madrone, both springing from the same soil.

Source: Stephen A. Zeff, *Henry Rand Hatfield: Humanist, Scholar, and Accounting Educator* (Stamford, CT: JAI Press Inc., 2000), pp. 308-309.

WELCOME NEW ACADEMY PRESIDENT ROBERT RUSS



Dr. Robert Russ is an Associate Professor of Accountancy at Northern Kentucky University. He teaches financial accounting courses. His research interest centers on historical accounting and corporate governance in the early United States. He also has research interests in financial distress, corporate ethics, corporate governance and international accounting

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

WELCOME NEW ACADEMY VICE PRESIDENT OF COMMUNICATIONS DEIRDRE COLLIER

Dr. Deirdre Collier is an Associate Professor of Accounting in the Department of Accounting, Taxation, Law, and Information Sciences at Fairleigh Dickinson University. Dr. Collier received her BA from College of William and Mary, her MBA from Columbia University, and her PhD from Rutgers University. Her research interests include accounting history, particularly developments in the late 19th century and early 20th century, as well as case studies in accounting, ethics, and behavioral accounting.



Deirdre is a member of the editorial board for *Accounting History* and has published in diverse business history and accounting academic journals. Her proudest achievement in teaching was being selected by honors students as 2nd Honors Program Teacher of the Year in 2018.



Commentary Corner:

Academy President Stephan Fafatas

The comment below from Gary Spraakman appeared in the April, 1998 (page 23) issue of the *Notebook*.

A COMMENT ON ACCOUNTING AND LIBERAL ARTS

by

Gary Spraakman, York University

A discussion of accounting and liberal arts at the 1997 Research Conference in Richmond reminded me of Mephram's (M. J. Mephram, *Accounting in Eighteenth Century Scotland*, Garland, 1988) comments regarding John Mair's book published in 1736. Mephram quotes on page 130 that from Mair:

The theory of this art or science is beautiful and curious, very fit for improving the minds of youth, exercising their wit and invention, and disposing them to close and accurate way of thinking. On this account several gentlemen, and

after having acquainted with it themselves, have been induced, from the satisfaction and entertainment they found, to recommend it to others, as a valuable piece of human literature, proper to be studied and understood by everyone who pretends to liberal education.

Mair appears to have been recommending accounting as a liberal arts subject. Perhaps, we as accounting educators are being too modest in just asking that our students take some liberal arts courses. Should we be asking for accounting to be placed in the liberal arts curriculum?

Professor Spraakman raises an interesting question regarding accounting and the liberal arts. As we celebrate 100 years of the *Accounting Review* it is worth noting that questions on the role of accounting in a liberal arts curriculum have existed for many years (decades) as three articles on this topic appeared in the June, 1930 issue of the *Review*. Maybelle Kohl (1961, page 633) in the article "Objectives of Accounting Education in the Liberal Arts College," also published in the *Accounting Review*, states that:

Liberal arts is not something to concern a student during the first two years of college so the junior and the senior years can be devoted to the study of accounting and allied courses. The accounting instructor must not allow this separation.

Commentary Corner: Academy President Stephan Fafatas *(continued from previous page)*

The comments from Spraakman, Kohl, and others (see Alan Sangster's editorial "Liberalising the Accounting Curriculum" and the August 2010 themed issue of *Accounting Education*) certainly provide accounting academics an opportunity to consider their own teaching methods. For example, how does a liberal arts curriculum, or environment, impact *the way* accounting is taught – and initially *introduced* – in the classroom?

Please note that historical issues of the *Notebook*, from 1978 to 2016, may be found on the University of Mississippi libraries website: https://egrove.olemiss.edu/aah_notebook/. More recent issues of the *Notebook* are available for members of the Academy of Accounting Historians through the AAA website.

**REMINDER TO ATTENDEES AT
THE AAA ANNUAL MEETING
AUGUST 2-6, 2025 IN CHICAGO:**

In addition to the wonderful Academy of Accounting Historians sessions arranged by John Keyser, there is a history-related session sponsored by the TLC Section. This session does conflict with our 4:00 Tuesday Accounting History session, but in case you want to consider attending the session below, the TLC section speakers are Mary Stone, Tonya Flesher, and Brandy Holley.

Presentation Title: 2195 - USING ACCOUNTING HALL OF FAME PROFILES AND VIDEOS TO INSPIRE INTEREST IN ACCOUNTING

Type: Paper Session

Time: 4:00 PM - 5:30 PM

Presented During: Skillset Evolution: Boldly Advancing Public Accounting (Accounting)

Presented During Time: 4:00 PM - 5:30 PM

Thanks to our friends in the TLC section for this reminder.

MESSAGE FROM GARRY CARNEGIE



Garry Carnegie, Emeritus Professor from RMIT University, recently presented a plenary address which was subsequently published in *Accounting and Management Review (AMR)* as a “highlighted paper”. The title of this article is as follows: “Spotlighting the international historical accounting community and contemplating the future”. It is freely available at the following link:

<https://accountingmanagementreview.occ.pt/index.php/AMR-RCG/issue/view/34/34>

The section of this paper which looks ahead to the future of accounting, and the historical accounting research of the future, is addressed, making use of the Carnegie, Parker and Tsahuridu (CPT) definition of accounting. This may (potentially) be of interest to members of the Academy of Accounting Historians.



**American
Accounting
Association**

**Academy of
Accounting Historians**

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
Secretary – Barbara S. White, University of West Florida

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

MESSAGE FROM DR. EVAN JONES

University of Bristol

On behalf of the Bristol Record Society, Dr. Evan Jones, Associate Professor in Economic History at the University of Bristol, announced the following publication of potential interest to accounting historians:

Heather Dalton (ed.), *The Ledger of Thomas Howell, 1522-1528: Draper of London and Merchant of Bristol and Seville* (Bristol Record Society publications, vol. 79, 2024)



This is primarily the publication of a commercial ledger, albeit prefaced by a 10,000 word introduction about Howell and his business activities. The volume includes extensive glossaries and indexes, which are essential to the ledger's interpretation. This said, the analysis of Howell's accounting practices is fairly thin (Dr. Dalton not being an accounting historian), so we would be keen to ensure that accounting historians are aware of the volume / can make use of it for their own research.

The main interest of the volume is likely to be that the ledger is the earliest example of double entry accounting in English, kept by one Tudor England's richest merchants. The ledger also contains the earliest records of an English merchant trading to the Americas (San Domingo, Hispaniola). For these reasons it is a very important source but has not, until now, been accessible to scholars, the MS being kept in the private archive of [The Drapers' Company](#) of London.

The pdf of the volume can be accessed online:

<https://bristolrecordsociety.org/wp-content/uploads/2024/10/bristol-record-society-79.pdf>

The printed copy costs £20 + p&p. The Bristol Record Society would, of course, be happy to send any reviewer a printed copy gratis.



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*



PLEASE JOIN US:

**ACADEMY OF ACCOUNTING
HISTORIANS SECTION**

BUSINESS MEETING AGENDA

**To be held from 7:00 – 8:00pm at the Hyatt Regency Chicago
West Tower, Ballroom Level, New Orleans**

1. Welcome from President Stephan Fafatas
2. Treasurer's report
3. Presentation of awards
4. Editors' updates on AHJ and Notebook
5. Discussion items:
 - 2028 World Congress of Accounting Historians
 - Proposed interview series
 - Future midyear meetings
6. Welcome new President Bob Russ and new Vice-President of Communications Deirdre Collier

**Don't forget the Ice Cream Social starts at 8:00pm in the West Tower,
Ballroom Level, Toronto!**

Report of the 17th Conference of the Italian Society of Accounting History: 40th Anniversary of the Italian Society of Accounting History (SISR)



**by SISR President and previous
AAH President Massimo Sargiacomo**

On 5-6 December 2024 the University of Bari “Aldo Moro” hosted the 17^o SISR Conference, as well as the celebration of the 40th SISR Anniversary.

The Scientific Committee of the congress entitled “Merchants, Markets, and Trade Networks: A Historical Perspective” was composed by the entire Board of the Italian Society of Accounting History (i.e., Roberta Fasiello, Raffaele Fiume, Katia Furlotti, Maria Cleofe Giorgino, Simone Lazzini, Libero Mario Mari, Carmelo Marisca, Paola Orlandini, Christian Rainero, Massimo Sargiacomo, Stefania Servalli, Michela Soverchia, Riccardo Stacchezzini). Headed by the local Chairman Vittorio Dell’Atti, a 12-person organizing committee comprised of university professors and lecturers (i.e., Grazia Dicuonzo, Francesco Campobasso, Virginia Milone, Mario Turco, Antonio Nisio, Matteo Palmaccio, Patrizia Romanazzi, Antonio Fusco, Graziana Galeone, Simona Ranaldo, Matilda Shini) worked for 12 months preparing for this event in tandem with Massimo Sargiacomo and Stefania Servalli. The conference – attended by a total of 130 delegates across the two-day event - was preceded by a welcome dinner at the roof garden of the “Grand Hotel delle Nazioni” the night before the official opening. The hotel - with its lovely ocean view - was on the beach, and several delegates were spotted having long walk on the riviera and around the city before – and after - the Congress.

The conference started in the morning of December 5, 2024 with the institutional greetings provided by the Rector of Bari (Prof. Stefano Bronzini), the local Chairman (Prof. Vittorio Dell’Atti also on behalf of the Head of the Department - Prof. Grazia Di Cuonzo), the President of ANVUR (i.e., the Italian Research Evaluation Agency, Prof. Antonio Uricchio), the President of AIDEA (i.e., Italian Academy of Economia Aziendale – Prof. Gennaro Iasevoli), the President of SIDREA (The Italian Society of Professors of Accounting and Economia Aziendale- Prof. Stefano Marasca), the President of OIC (The Italian Accounting Body devoted to national standard setting- Prof. Michele Pizzo).

As SISR President, Massimo Sargiacomo concluded the greetings, and opened the plenary session. Whilst Prof. Alan Sangster (University of Aberdeen) delivered the first speech on “*The accounting historiography of merchant double*

40th Anniversary of the Italian Society of Accounting History (SISR)

(continued from previous page)

entry accounting 1100-1800 – what it is, what it is not”, Prof. Stephanie Decker (University of Birmingham) grasped the audience’s attention on the topic of “*Postcolonial transitions in Africa: how multinational trade networks shift in response to economic nationalism*”. After the coffee-break, SISR Vice-President Prof. Stefania Servalli chaired the subsequent plenary session, where Prof. Richard Macve (London School of Economics) talked about “*Merchants, Markets, and Trade Networks: A Historical Perspective on Accounting*”.

After lunch, there were four parallel sessions where fifteen papers have been presented in four parallel sessions - from 2.00 to 4.pm - which were followed by a coffee-break.

At 4.30pm there was the start of the celebration addressed to the 40th anniversary of Italian Society of Accounting History. In spite of the sad passes of the founding SISR President (Prof. Umberto Bertini) and his follower (2nd President, Prof. Giuseppe Bruni), in the plenary session there were present: Prof. Giuseppe Catturi (3rd President 1999-2002, and first editor of the SISR official Journal “*Contabilità e Cultura Aziendale, Accounting and Culture*”), Prof. Francesco Poddighe (4th President, 2002-2005), Prof. Luciano D’Amico (6th President, 2011-14; he was connected on-line), Prof. Roberto Di Pietra (7th President, 2014-2017), Prof. Valerio Antonelli (8th President, 2017-20), Prof. Antonella Paolini (9th President, 2020-21), Prof. Stefania Servalli (2nd, and actual editor of the SISR official Journal “*Contabilità e Cultura Aziendale*”, “*Accounting and Culture*”), Prof. Massimo Sargiacomo (10th, and actual President, 2021-2024, 2024-27).

Following a chronological analysis, which recalled the pathway that led Italy to the founding of the Italian Society of Accounting History since the abbrivium triggered by the group of academics present at the IV International Congress of Accounting History held in Pisa in 1984, all the Presidents and Editors recalled a relevant piece of SISR history. Undoubtedly, this plenary session provided a very emotional reminiscence of the rise and development of the Italian Society of Accounting History, which saw also the much appreciated presence of Mrs. Daniela Bertini, widow of the first President and founder Prof. Umberto Bertini. At the end of the plenary session, all the Presidents and Editors were gifted a luxurious local hand-made ceramic called “Pumo”, whilst each Congress delegate received a lamp celebrating the 40th anniversary of SISR.

Picture 1 shows from right to left: Prof. Giuseppe Catturi, Prof. Francesco Poddighe, Prof. Roberto Di Pietra, Prof. Valerio Antonelli. Mrs Daniela Bertini, Prof. Antonella Paolini, Prof. Stefania Servalli, Prof. Massimo Sargiacomo. Relatedly, Picture 2 shows the Congress gifts.

40th Anniversary of the Italian Society of Accounting History (SISR) (continued from previous page)



Later that evening, the scrumptious gala dinner was served at the Sala Zonno of the Marina Yacht Club of Bari, where the emotional atmosphere, decorations (picture 3) and infectious warmth among delegates made the event look like a broad family convening for a luxurious dinner before Christmas.

Therein, some snapshots of the night and attendants may better enhance an understanding of the gala dinner.

40th Anniversary of the Italian Society of Accounting History (SISR)
(continued from previous page)



Pictured above are seated, from left to right: Francesco Poddighe (4th SISR president), Lucia Giovannelli (Head of Department at Sassari), Elio Borgonovi (past AIDEA Vice-President) and his wife. Relatedly, standing, from left to right, there are: Giuseppe Catturi (3rd SISR President, and first editor), Daniela Bertini (widow of the first and founding SISR President), Antonella Paolini (9th SISR President); Paola Orlandini (member of SISR board); Luciano Marchi (past President SIDREA).

40th Anniversary of the Italian Society of Accounting History (SISR) (continued from previous page)



Pictured above are Stefania Servalli and Massimo Sargiacomo gifting a hand-made ceramic reproduction of Saint Nicholas (Patron Saint of Bari) to the plenary speakers Alan Sangster (with the tiny Saint-statue on his head), Richard Macve and Stephanie.



Pictured above are, from left to right: Massimo Sargiacomo; Claudio Teodori (incoming SIDREA President); Michele Pizzo (prior AIDEA President, actual OIC President); Stefano Marasca (SIDREA President); Vittorio Dell'Atti (local congress chairman) and his wife; Stefano Bronzini, Rector of Bari's University; Valerio Antonelli (8th SISR past President); Roberto Di Pietra (7th SISR past President, and Rector of the University of Siena); Paolo Andrei (prior SISR Vice- President and AIDEA President; outgoing Rector of Parma University); Stefano Coronella (editor of the Journal RIREA).

40th Anniversary of the Italian Society of Accounting History (SISR) (continued from previous page)

Finally, as in any anniversary, there was a cake, and Massimo Sargiacomo begins to cut the SISR 40th anniversary cake.



The Congress scientific programme proceeded on December 6: twenty one papers were organized in six parallel sessions which were articulated in the morning from 9.00am to 1.pm, with a coffee break situated in the middle. Across the two Congress days, 19 papers out of 36 have been presented in English language, thus witnessing an increasing international orientation of SISR scholars, at the same time preserving and perpetuating the idiosyncratic features of national identity and language of Italian accounting history studies.

At the closing event, in the main university conference hall, President Sargiacomo thanked the organizing Committee, SISR past presidents and actual board, and all the Italian and foreign participants for their contributions to mount the success of the 17th SISR congress and 40th anniversary, which will remain sculpted in the eyes, hearts and souls of any attendant.

After the closing lunch, and the official end of the organized events, many delegates remained in Bari to continue to enjoy their holiday in the midst of the beauty and the food of the Puglia region.

Bill Black Attends the 40th Anniversary of the Accounting History Society of Italy



The Società Italiana di Storia della Ragioneria (SISR), the Accounting History Society of Italy, celebrated its 40th anniversary in Bari, Italy in early December, 2024. Bill Black, Senior Editor of the *Accounting Historians Journal* attended as a representative of the Academy of Accounting Historians, joining Academy Past President Massimo Sargiacomo and several other Academy and SISR members in working sessions and dinners on the Bari waterfront. Numerous accounting history scholars from all over the world joined in the celebration, ranging from experienced historians to those working on their first research papers, and the hospitality of SISR and the host University of Bari was exceptional. The theme of the conference was the exploration of the multifaceted connections between merchants, markets, and trade networks, highlighting the role of accounting in facilitating and documenting such interactions. While it would be tempting to claim that the City of Bari was specially decorated for the conference, it is much more likely that the exquisite displays of holiday lighting were there to honor Bari's St. Nicholas, whose feast day was the Saturday after the conference.

After meeting or renewing many contacts for *AHJ*, Bill continued his tradition of exploring historical sites to “recharge his batteries” following an accounting history conference. Previous sites visited included Stonehenge, Hadrian's Wall, Florence, Venice, and Pisa, and this trip Bill stopped over in Caserta, just outside Naples, to see the Royal Palace of Caserta. The palace was built by Charles VII of Naples in the middle of the 18th century to outdo the Palace of Versailles, and its baroque architecture encompasses almost 1.5 million square feet over five floors. The fabulous gardens, pools, and fountains stretch for miles, with the Caroline Aqueduct bringing water down from the foothills behind the palace. Naples and Vesuvius are visible to the southeast. The palace is a UNESCO World Heritage Site, and is well worth a visit if you are in the area.

More Photographs from 40th Anniversary of SISR in Bari, Italy



Applauding the 40th anniversary of SISR, members Massimo Sargiacomo and Stefania Servalli on left



Massimo Sargiacomo introducing Alan Sangster at SISR event



SISR 40th anniversary cake

Photographs from Bill Black's Visit to Bari, Italy



Bari holiday lights



Bari lighted angel



Bari lighted bicycle



Bari lighted tree

Thanks for sharing, Bill!

Accessing Resources through The Academy of Accounting Historians Website

By Stephan A. Fafatas
Washington and Lee University

This article provides information on updates made to the Academy of Accounting Historians (AAH) website. The website, hosted by the American Accounting Association (AAA), offers access to several research and teaching resources and updates to the site have made additional materials available to users. These materials may be accessed by first selecting the “Research” option on the AAH homepage and then selecting “Research and Teaching Resources” (<https://aaahq.org/AAH/Research-and-Teaching-Resources>).

This section of the AAH website is divided into two general parts. The first part includes links to select websites in the United States that provide access to historical accounting materials and records, as well as a recently updated search engine that assists in identifying accounting history publications. The second part includes slide presentations from AAH-sponsored pre-conference workshops at the AAA annual meeting, covering a variety of accounting history topics.

Access to Research and Teaching Resources

The AAH site currently provides links to four websites that offer valuable resources to aid accounting historians in both their research and classroom activities, with additional website links to be added going forward. Two of these sites are well-known to many current AAH members, the Archival Digital Accounting Collection at the University of Mississippi and the Securities and Exchange Commission Historical Society. Both sites provide access to a wide range of primary source materials related to the history of accounting and finance. A third site is the Accounting History Research Database (AHRD), which identifies published accounting history research in the English language and was developed by Gary Previts with the assistance of other staff and graduate assistants at Case Western Reserve University. The AHRD, first offered in 2018, is an important search tool for accounting historians. Authors, editors, reviewers and those new to the field of accounting history will certainly benefit from using this database.

The primary value of the AHRD is the site’s ability to identify those publications most relevant to a specific historical topic. According to the database website, the search process focuses on three English language accounting history research journals including the *Accounting Historians Journal*, the *Accounting History Review* (previously titled *Accounting, Business, and Financial History*), and *Accounting History*. The AHRD works to isolate, highlight, publications appearing

Accessing Resources through The Academy of Accounting Historians Website
(continued from previous page)

in these highly-regarded history journals, but relevant historical research from other quality journals (*The Accounting Review*, *Abacus*, *British Accounting Review*, etc.) will also appear in the search results.

As an illustration, consider a search for publications related to the accounting concept of goodwill. The search for “goodwill” through the AHRD generates twenty-seven unique results, with *select* results shown in Exhibit 1. These results may be exported to an Excel file, which will include additional information about the articles including publication volume, page numbers, journal edition or issue, and a link to the Scopus document details, if available. The value in the AHRD search is the focused results that emphasize the most relevant accounting history articles. For comparison, a similar search for “goodwill” through ProQuest ABI/INFORM, after filtering on “peer reviewed”, generates over 26,000 results. Including “accounting” as an additional search term reduces the search results, but the process still shows over 10,000 articles through ABI/INFORM.

Exhibit 1: Selected Search Results for “Goodwill” through the Accounting History Research Database

Title	Author(s)	Year	Journal
Biblical basis of forty-year goodwill amortization	Nurnberg, H.	2000	Accounting Historians Journal
Business goodwill: Conceptual clarification via accounting, legal and etymological perspectives	Courtis, J.K.	1983	Accounting Historians Journal
Debating accounting principles and policies: The case of goodwill, 1880-1921	Cooper, J.	2007	Accounting, Business and Financial History
Goodwill	Higson, C.	1998	British Accounting Review
Goodwill Accounting Standards in the United Kingdom, the United States, France, and Japan.	Garcia, C., Katsuo, Y., Van Mourik, C.	2018	Accounting History

Two members of The Academy, Garen Markarian and Martin Persson, provide important updates to the AHRD on a regular basis. Professor Markarian of HEC – University of Lausanne, a current Trustee of The Academy, provides English language abstracts from *De Computis*, *Revista Española de Historia de la Contabilidad* (Spanish Journal of Accounting History). In addition, the AHRD now includes all articles appearing on the Japanese Yearbook of Accounting History, thanks to the efforts of Professor Eichiro Kudo. Currently, Professor Lan Peng is adding accounting history articles written in Chinese. Moreover, the

Accessing Resources through The Academy of Accounting Historians Website

(continued from previous page)

AHRD is adding articles in the French language, and this process will be finalized this summer. Researchers can now search by language, which at the moment comprises English, Spanish, and Japanese, with Chinese and French expected to be indexed in the current year as well.² Professor Persson of the University of Illinois, currently serving as a Vice President of The Academy, creates an annual compilation of input data for the AHRD. Collectively, the valuable work by Professors Markarian and Persson keeps the AHRD current and expands the scope of historical articles identified on the database beyond the English language.

As previously mentioned, the AAH website also includes links to historical accounting records available through the University of Mississippi libraries and the SEC Historical Society's website. The digital archives at the University of Mississippi contain a vast set of records, including the AICPA Historical Collection, the Deloitte Collection, the *Journal of Accountancy* from 1916-1938, the complete collection of *The Woman CPA* from 1937-1991 as well as several other resources. The materials in this collection are frequently updated and additional detail about these digital accounting archives is often one of the primary topics discussed at the AAA annual meeting pre-conference workshop on accounting history, hosted each year by the AAH.

The SEC Historical Society's website, representing a "virtual museum", includes a number of resources that will benefit those interested in learning more about the evolution of the U.S. capital markets from the early-20th century. The website includes access to such items as recorded programs and panels, oral histories, papers, photos, and film, radio, and television recordings. A keyword search, as well as an advanced search, provides a user-friendly way to explore the collections.

Regarding its mission for maintaining these unique resources, the museum's website states:

The purpose of preserving these materials is to assist current and future researchers in understanding how the system of statutes, regulations and government policies for the capital markets developed and were interpreted. To further this goal, the museum includes not only rare, internal correspondence and reports (within the 'papers' series), but also Society-commissioned historical essays (within the 'galleries' series), webcasts (within the 'programs' series), and oral histories of principal participants in the history. Other unique materials complement these resources. (<https://www.sechistorical.org/museum/about/>)

I thank Garen Markarian for providing details on the AHRD and Gary Previts for providing ² information on the history of the database and the current work of Professors Persson and Markarian in making important updates to the database.

Accessing Resources through The Academy of Accounting Historians Website (continued from previous page)

Two items are worth highlighting with respect to the SEC Historical Society and The Academy's activities. First, in Dale Flesher's syllabus for a doctoral seminar on accounting history, published as a Salmagundi piece in the December 2014 edition of the *Accounting Historians Journal*, the SEC Historical collection is identified as a library source that students may investigate as part of a serendipitous discovery research paper. The syllabus states that the purpose of the serendipitous discovery papers is to "encourage students to begin to enjoy" the University's library collections as well as the Deloitte Digital Collection or the "SEC Historical Society's on-line collection." The full syllabus provides references to a number of articles, books, book chapters, and other resources that instructors and researchers will find helpful.

Second, the October 2021 edition of the *Accounting Historians Notebook* mentions an important donation by Stephen Zeff to the SEC Historical Society. Zeff donated the transcript of his 1967 interview with Carman Blough, first chief accountant of the SEC, past president of the AAA, and member of the Accounting Hall of Fame. The transcript is now part of the museum's Oral Histories collection. Zeff also contributed a 1976 interview of John C. Burton and Robert T. Sprouse, while Gary Previts contributed interviews of Michael Sutton and Lynn Turner, both in 2005, and Previts and Dale Flesher contributed a 1992 interview with Andrew Barr.³

It is important to note that the materials available through both the University of Mississippi library and the SEC Historical Society were included in a prior effort to build a collection of links to various digital accounting records, administered by the AAH, the AAA, and the European Accounting Association (see Coffman, Lazdowski and Previts 2014). However, the website that was developed as a result of these efforts, the Global Accounting Digital Archive Network (GADAN), has not been updated in some time and includes several links that are no longer active. While the AAH website will not fully replicate the GADAN system, over time the number of resources accessible through The Academy site should continue to grow.

The Academy's website was recently updated to include a link, the site's fourth to an outside resource, to the Stephen A. Zeff Digital Library, created and hosted by the Jones Graduate School of Business at Rice University. The library was created, "...as a permanent repository for Dr. Zeff's contributions to our understanding of the historical evolution of financial reporting standards and regulations in the U.S. and globally, benefitting future generations of accounting scholars, students and practitioners," (<https://business.rice.edu/stephen-zeff-digital-library#itl>) and currently includes a series of interesting video lectures by Professor Zeff as well

These oral histories are examples of contributions of Academy members to the SEC Historical Society and do not represent a complete list of The Academy's work with the SEC collections.

Accessing Resources through The Academy of Accounting Historians Website (continued from previous page)

as two of his published works. The digital collection also includes an interactive timeline of U.S. GAAP.

AAH Section Pre-Conference Presentations at the AAA Annual Meeting

In terms of additional resources, users of the AAH website also have access to presentations from events hosted by The Academy. These materials include a selection of slides contributed by invited speakers to the pre-conference workshop on accounting history at the 2022, 2023 and 2024 AAA annual meeting. Brandi Holley, Dale Flesher, John Keyser, Craig Foltin, Royce Kurtz, and Mary Stolberg agreed to post slides from their presentations which touch on several topics. These presentations include broad information and suggestions on approaching accounting history research as well as specific classroom applications gained through using unique historical accounting materials.

Importantly, slides from Flesher's presentation, *Looking in the Rearview Mirror: The Importance of Accounting History*, include links to historical newspaper websites as well as resources for those interested in getting started in biographical research. The slides offered by Brandi Holley (2024) and Royce Kurtz (2023 and 2022) provide important updates to the digital accounting archives held by the University of Mississippi libraries. These archives are updated often and the related presentations at the AAA pre-conference workshops help accounting historians keep up with the new material and important changes made to this collection.

Finally, in addition to slides from the AAA pre-conference sessions, the AAH website also contains a collection of recorded videos from prior AAH webinars. These videos are currently found on a separate page from the other resources discussed (<https://aaahq.org/AAH/Webinars>). Recordings of presentations from the 2019, 2020, and 2024 webinars are currently available on the site.

This article provides an overview of resources currently available through the AAH website. The website will continue to be updated in order to provide access to additional materials that will aid accounting historians in their research and teaching efforts. Ideas for additional content on the site are planned for this summer and updates may be implemented prior to the 2025 AAA annual meeting in early August. Updating the site is an ongoing process and we thank the AAA staff, particularly Shauna Blackburn, for their continued support.

References

- Coffman, E. N., Y. J. Lazdowski, and G. J. Previts. 2014. A History of the Academy of Accounting Historians: 1999 – 2013. *The Accounting Historians Journal* 41 (2): 1-73.
- Flesher, D. L. 2014. Syllabus for a Doctoral Level Course in Accounting History. *The Accounting Historians Journal* 41 (2): 163-173.

Congratulations to AAH Member Vaughan Radcliffe

for winning the

HAIM FALK AWARD FOR DISTINGUISHED CONTRIBUTION TO ACCOUNTING THOUGHT

From the Canadian Academic Accounting Association
on June 14, 2025 in Toronto, Canada



The Haim Falk Award is intended to stimulate scholarly thinking and research in Canada by giving widespread recognition to excellence in scholarly achievement that clearly contributes to the advancement of accounting thought. See comments from the award committee below:

VAUGHAN RADCLIFFE, WESTERN UNIVERSITY

Over more than 25 years Dr. Vaughan Radcliffe has made significant contributions to accounting research, making him a worthy recipient of the 2025 Haim Falk Award for Distinguished Contribution to Accounting Thought. Dr. Radcliffe was one of the earliest academic researchers to take an in-depth look at government auditing as a subject worthy of study. During his career he has studied the Office of Auditor General of Alberta, Ontario and Canada as well as similar offices in the US state of Ohio. As one of his supporting letters states:

Vaughan's work on the 'doing' and effects of government auditing were innovative in the late 1990s, and to his credit, he has continued to research this field over decades. This persistence has provided valuable insights into the enactment of government auditing, the motives of government auditors, the functioning of audit as a technology of government and how calculative practices such as audit shape and are

shaped by the emergence and ongoing changes in the structure, intent and agencies of the modern state.

Vaughan Radcliffe's research is grounded in high quality fieldwork and in setting accounting in its historical context. As another supporting letter states:

Across three decades Professor Radcliffe has combined both history and fieldwork to produce a body of work that very few accounting academics ever achieve Much of the originality of his work stems from this rare combination of approaches. His fieldwork has been exemplary, as has his blending of "new" accounting history with somewhat more traditional historical methods.

The nominator noted that Dr. Radcliffe has a strong focus on examining issues relevant to Canadians be it the history of the Chief Accountant at the Ontario Securities Commission to the various Offices of the Auditor General. While frequently focusing on Canadian settings and institutions Dr. Radcliffe convinces the reader of his research that these Canadian milieus inform broader international concerns. The Committee noted the nomination package featured supporting letters from several internationally renowned scholars attesting to the impact of Dr. Radcliffe's research.

Vaughan Radcliffe also has contributed to Canadian academic accounting research through his chairing of the CAAA Research Committee and his service as President of the CAAA. He has been a two term Editor of an American Accounting Association Section journal (Journal of Governmental and Nonprofit Accounting), an editor at Contemporary Accounting Research and an editorial board member at seven journals including Accounting Organizations and Society. Since the Award was established in 1987 Dr. Radcliffe is only the fifth recipient to be a graduate of a Canadian PhD program (Alberta). Dr. Radcliffe is currently a full professor of management accounting and control at the Richard Ivey School of Business, Western University. We are pleased to recognize Vaughan as a 2025 winner of the Haim Falk Award for Distinguished Accounting Thought.

Archival Tracing for a Biography



**by former AAH President
Gary Spraakman**

This note provides an example of investigative use of archives, in this case the Hudson's Bay Company Archives. Renee Fossett (2023, pp. 5-7) noticed an unusual entry in the archival records of a very northern post, Fort Churchill, of the Hudson's Bay Company (HBC). The entry from 1812 was for an employee initially identified as either a "lad", "boy", or "our Eskimaux lad".

The HBC practice was for the postmaster to record in the daily journal all visits by Indigenous persons seeking to trade. Fossett (2023, p. 1) writes of a visit that occurred late on the evening of August 9, 1812, as nine Inuit hunters and a boy of about twelve arrived to trade the proceeds of their summer hunt. With their trade completed, a father stepped forward from the group to ask if his son could work at Fort Churchill for "room, board, clothing and various gifts to take back to his community". This was not a unique request in that it enabled the youth to gain work experience and English language skills. This employment arrangement benefitted the post in developing trading relations with the youth's Inuit community.

Fossett was able to track the movement of the "lad" by examining post records – especially reports by the postmaster and lists of employees at Fort Churchill and other posts. The "lad" became known as Augustine Tataneuck. His first name was received as he arrived at Fort Churchill in the month of August. Tataneuck was the name that others thought he called himself. The phonemics, and thus spelling, of his last name were largely guesses. In 1817, at the age of 17, while at Fort Churchill, he was married.

Augustine was classified by the HBC as a "servant", and he at various times worked as a labourer, hunter, fisherman, wood cutter, and most importantly as an interpreter for dealing with Inuit from north of Fort Churchill. There were three largely socially segregated classes of employees: officers, tradespersons such as blacksmiths and accountants, and servants such as Augustine. All employees had time limited contracts, but not all were renewed.

Archival Tracing for a Biography *(continued from previous page)*

The post records showed that Augustine worked for the HBC for most of the 1812 to 1834 period, with some time off to return to his Inuit home community. Other times away included overland Arctic trips with the explorer (eventually Sir) John Franklin, a British Naval officer, to find a northwest passage from the Atlantic Ocean to the Pacific Ocean. The specific purpose of these expeditions was to investigate the water/ice conditions at various locations along the anticipated passage. Sir Alexander Mackenzie, the explorer of the Arctic mouth of the north-flowing river named after himself, recommended along with the HBC that Franklin have an Inuit interpreter with these expeditions. Franklin took Mackenzie's advice; he asked the HBC to hire Inuit interpreters.

During these periods of Augustine's life, Franklin and other British naval officers including Dr. John Richardson a naval physician and naturalist recorded Augustine's activities in their journals. These Naval Officers provided Augustine with instruction in reading, writing, and calculating during long winter nights. This closer association with Naval officers allowed them to record details about Augustine that were missed by the postmasters' cryptic details on pay, contract terms, and annual performance assessments.

Exploratory Northwest passage expeditions had some similarities. For all, the first year was used to establish winter or Arctic headquarters close to the part of the Northwest passage to be explored in the subsequent summers. There were many dangers with the exploration of the anticipated Northwest passage. Cold water and floating ice dominated and thus made canoes and kayaks prone to damage. Food and wood for cooking and heating were scarce. There was danger from unfriendly local Inuit tribes for which Augustine was able to eliminate to the satisfaction of Franklin and the Naval officers. In addition, Franklin wrote with great appreciation of Augustine saving him after he capsized in a rapidly flowing part of the anticipated Northwest passage. While on these expeditions, Augustine's family which included a wife, and children were looked after by relatives in his Inuit community. With his HBC salary and special pay he received from the British Navy, Augustine was able to handily provide for his family on a regular basis, and to help his Inuit community during difficult times. These expeditions were minimally successful. Nevertheless, Augustine was assessed by the British Naval officers as being able to meet and eliminate aggression from Inuit tribes. The officers also assessed Augustine as outstanding with hunting and fishing. Moreover, Augustine as an Inuit, was able to engender respect and cooperation from Inuit tribes during these exploratory trips.

Archival Tracing for a Biography *(continued from previous page)*

Franklin said via Fossett (2023, p. 219) that HBC's highly stratified society between officers and servants was stultifying for Augustine; this was in sharp contrast to the respect he received from expedition officers and Indigenous people and their leaders. At one period, after returning to HBC employment, Fossett (2023, p. 221) cites a postmaster saying that "it took time for Augustine to lose most of his nonsensical pride taught him by the Expedition Gentry."

Augustine's last Northwest expedition occurred from 1833 to 1834. Apparently, he did not return. The only HBC record found by Fossett was at the end of the annual District Report for 1833-34. A postscript dated June 3, 1834, said, "We hear by [Indigenous reports] at Great Slave Lake that the Body of the interpreter Esquimaux, was found upon the ice, the poor Man appears had laid down upon the Snow, Overcome no Doubt with Fatigue + Misery + fell asleep never to rise again."

From an innocuous entry in the 1812 records of Fort Churchill, Fossett was able to trace the next 23 years of Augustine's life. He was good servant at the HBC; the HBC continued to renew his contracts. He excelled as an exploration team member and interpreter with the British Navy. He was a good provider to his family and his north of Fort Churchill community.

Fossett was successful with using the HBC Archives and the journals of various British Naval officers to learn about the last 23 years of Augustine's life. She may have missed important evidence, and her use of context may have led to biases; these shortcomings occur with all biographical work. Nevertheless, after devoting 30 years to the HBC Archives I found her methodology and book, Fossett (2023), to be important contributions to research. I highly recommend this book, which has important archival lessons for accounting historians. /Gary Spraakman, May 26, 2025.

References:

Hudson's Bay Company Archives, Manitoba Archives, Winnipeg, Manitoba, Canada.

Fossett, R. (2023). *The Life and Times of Augustine Tataneuck: An Inuk Hero in Rupert's Land, 1800-1834*, University of Regina Press. Regina, Saskatchewan, Canada.

**ACADEMY OF ACCOUNTING HISTORIANS’
TRUSTEES MEETING MINUTES
OCTOBER 10, 2024**

Prepared by Jennifer Reynolds-Moehrle, Chair of Trustees

1. Introductions and greetings around the zoom – There were 14 Trustees in attendance, including current officers Stephan Fafatas, Craig Foltin, and Martin Persson, Craig Foltin, and Trustees Dale Flesher, Mikhail Kuter, Yvette Lazdowski, Garen Markarian, Yosh Matsumoto, Gary Previts, Jennifer Reynolds-Moehrle, Diane Roberts, Massimo Sargiacomo, and Stefania Servalli,
2. A message from Stephan Fafatas - President of AAH section – Fafatas provided a summary of the key events from the past year, including congratulations to Dale Flesher for winning AAA Outstanding Educator (and noting that AAH Section has had the winner of this award as one of our own for the last 2 of 3 years). He also spoke of upcoming brownbag meetings and a continued desire to bring more members into the section.
3. A financial Update from Craig Foltin -Treasurer of AAH section reported the latest available financial position for the AAH Section and noted that AAA is shifting to an outside firm for accounting so financial statements for the section have been a bit lagged.
4. A Journal update from Bill Black and discussion from the group-
 - a. One of the items discussed was the proposal to restructure our Editorial Boards into two - one largely ceremonial in nature as a recognition of substantial contributions to accounting history, and one working board with performance expectations . Progress continues towards this end.
 - b. Our AHJ strategy includes developing and delivering a package to the ABDC periodic review process next year to support our bid for an upgrade in ABDC rankings.
 - c. The robust pipeline for AHJ articles was discussed as it represents a positive reflection of how the AHJ is perceived by authors.
 - d. The Trustees also discussed the issue of journal rankings including ideas around both the value and impact of non-peer reviewed content.

**ACADEMY OF ACCOUNTING HISTORIANS’
TRUSTEES MEETING MINUTES
OCTOBER 10, 2024**

Prepared by Jennifer Reynolds-Moehrle, Chair of Trustees
(continued from previous page)

5. Awards update from Yvette Lazdowski – Yvette mentioned new awards that were given in August 2024 and pointed the group to the website to make nominations for this coming year’s awards.
6. Notebook update from Yvette – there was discussion surrounding the need for printed Notebooks and the actual format of the Notebook. A suggestion was made to ask AAA publications staff about the contracts in place with subscribers to our journals to verify that print copies are no longer demanded by libraries. Support was voiced for Yvette to use her Editorial discretion to update the format. Notably Diane Roberts volunteered to help Yvette with the Notebook!
7. WCAH #17 discussion led by Massimo– there was a good update from Massimo surrounding the WCAH16 that took place in China this past summer and the need for the WCAH17 location and plans to be confirmed. The recommendation was made to publicize within our membership that bids for a 2028 World Congress are open with hopes of making a decision in early 2025. As part of this discussion it was noted that the AAH Section has not been the sponsor of past World Congresses and that any host will be expected to be able to support the event, independent of the AAH Section (other than a small subvention - \$2,000 in the past).
8. AAA Council update from Jennifer was provided after the meeting. Briefly the AAA continues to transition the accounting function to an outside firm and the headquarter operations of AAA are scheduled to go remote with a planned sale of the building. AAA is working through a contract renewal with EBSCO which may include open access opportunities. Jennifer encourages everyone to volunteer for service on AAA committees to make sure our section voice is represented well.
9. Meeting adjourned.

Congratulations to AAH Member Greg Stoner

for winning the

2024 LAA and OCAFEA Awards From the British Accounting and Finance Association



Congratulations to AAH member Greg Stoner, University of Glasgow, winner of major awards from BAFA, the British Accounting & Finance Association. Professor Stoner was the recipient of the 2024 LAA Life-time Achievement Award) and OCAFEA (Outstanding Contribution to Accounting & Finance Educator Award). The BAFA website describes the awards as follows:

Life-time Achievement Award (LAA):

It is intended that Life-time Achievement Awards (LAAs) should be made annually to one or more individuals who have made a substantial and direct contribution to UK academic accounting and finance over the course of their careers. Such contributions will have been made through research, teaching or public service. The award will only be given to an individual who has spent a substantial amount of time in his or her academic careers within a higher education institute within the UK.

Outstanding Contribution to Accounting & Finance Education Award (OCAFEA): The OCAFEA award should be made annually to one or more individuals who have made a substantial and direct contribution to UK accounting and finance education over the course of their careers. Such contributions can be evidenced through research, teaching and public service. The award will be given to an individual who has spent a substantial amount of time in his or her career within accounting or finance education normally within the UK. The Award can only be made once to any given individual.

Congratulations to AAH Member Greg Stoner *(continued from previous page)*

About Greg Stoner: Greg has a PhD in accounting history and education from the University of Glasgow and is a Professor of Accounting, with primary research interests in accounting education, the history of accounting and the accounting profession. Greg also has a long term interest in the educational impact and utilization of information systems and IT (including AI) in accounting practice and higher education.

Greg is currently Editor for [Accounting Education](#) (previously Accounting Education: an international journal), is on the editorial board of Accounting and Business Research, and was Associate Editor of Issues in Accounting Education (one of the three primary publications of the American Accounting Association). Greg is Vice-Chair of the QAA (The Quality Assurance Agency for Higher Education) Benchmarking Review Groups for Accounting (2023-2025) and was one of the prime architects of the substantive review of the benchmark. Greg was also a member of the earlier advisory groups for both accounting and finance (2014-2016).

Greg is Immediate Past Chair of the British Accounting and Finance Association Accounting Education Special Interest Group, was on the executive committee of the British Accounting and Finance Association, is a member of the Education Committee of the European Accounting Association, and ex officio member of the executive board of the IAAER, the International Association for Accounting Education and Research.

Greg has a long established involvement in the use of and research into the use of information technology in education. This resulted in a spell on secondment to the Learning Technology Dissemination Initiative in the mid 1990s; a major nationally funded project that was at the forefront of this area of development in Scotland at the time. Greg has been heavily involved in organisations like the Business, Management, Accounting and Finance Centre of the Higher Education Academy and earlier national centres for accounting and business education.

Greg's broad experience of teaching and research has been accompanied by a wide range of administrative functions including Head of Accounting and Finance (subject group) within the Adam Smith Business School, director of taught postgraduate accounting programmes in accounting and finance, professional accreditation, student international mobility (study abroad and Erasmus), connections with practice/external engagement, responsibility for the development and maintenance of the website for Accounting & Finance, and VLEs (virtual learning environments), admissions, and publicity.

Congratulations to AAH Member Greg Stoner *(continued from previous page)*



AAH Trustee Alan Sangster presents the LAA and OCAFEA awards to Greg Stoner at the BAFA Annual Conference.

EDITOR'S NOTE: Alan Sangster was the winner of the 2022 OCAFEA Award and 2012 LAA Award



**American
Accounting
Association**

**Academy of
Accounting Historians**

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!



**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.

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.

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!**