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TIPS FOR WRITING A HISTORY OF A STATE SOCIETY OF CPAs

by

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The Rhode Island Society of CPAs has just celebrated its 75th Anniversary. The writer, as the Historian of the Rhode Island Society, prepared the text of the anniversary booklet and would like to discuss some tips garnered in the process of writing the text. These tips may enable other historians to attempt histories of their own State Society.

The first step is to determine accurately the founding of the Society. The Rhode Island Society of Public Accountants was founded in 1905 and became the Rhode Island Society of CPAs in 1907. It became crucial for a determination to be made and a consensus to be had on what year the Society was founded, because it would be embarrassing to be faced with an open conflict about the correct date in the midst of the celebration. The writer was fortunate to get a consensus from the others involved in the celebration activities that 1905 was the year in which the Society was founded.

The Rhode Island Society has kept its minutes books from its inception. The minutes were quite detailed for both general membership meetings and for board of director meetings. These books enabled the writer to have enough material to write the history without reviewing the history of the Rhode Island State Board of Accountancy, the AICPA, or the accounting profession in the United States. With this limited scope, the project became doable without any travel and other research costs and without any logistical and political problems. The writer outlined each meeting in great detail and then used the outline to write the chronology, the narrative, and to select the outstanding members of the Society.

The Executive Director of the Rhode Island Society and the writer scoured the files to locate memorabilia of the Society. The most significant find was a series of signature pages of the membership from 1905 through the middle 1960's, when the policy of having new members sign the signature pages was discontinued. There was no doubt that the highlight of the history, at least as far as the audience of the membership of the Society, was the reproduction of these pages. Members were actually thrilled to find their signatures and the signatures of their past and current friends in the Society. Since general membership interest was a very important goal for the overall anniversary celebration, the writer struck unexpected paydirt in this reproduction of the signature pages. A significant quantity of other memorabilia were located. Some items were some early Cash Receipts and Cash Expenditure Statements, the original charter, a marked-up copy of the first CPA law, menus of major banquets, speeches from testimonials, and the invoice for the Society seal. While only a few of these were reproduced in the three preliminary booklets and in the final anniversary edition, these items did enable the booklet team to choose the most appropriate memorabilia. Another use of these items could be a collage-type display at the anniversary dinner meeting.

The Rhode Island Society Committee on the 75th Anniversary wisely chose to seek professional assistance in the layout of the four program books,

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which culminated with the anniversary edition at the fourth dinner meeting. The advisor decided to use the first three programs as preparatory to the fourth by dividing two of the textual parts, the chronology and the narrative, into 25 year segments. This decision made the textual components of the first three programs different and, hopefully, increased the readers' appetites for the celebration. Since ads were sold for the booklets, this approach had further merit. The writer decided to write the narrative on a goal-oriented basis. The 14 goals of the Rhode Island Society through the years were generalized as being: (1) legality, (2) education, (3) ethics, (4) relations with national and regional accounting groups, (5) social relations, (6) public relations, (7) administration, (8) relations with the credit and legal communities, (9) relations with educational institutions and their accounting students, (10) concern with smaller CPA practitioners, (11) member recognition, (12) public service, (13) lobbying for tax and other accounting matters, and (14) improved accounting practices. The major events listed from the analysis of the minutes books were catalogued into these 14 groupings and became the basis of the narrative.

Another segment of the anniversary edition was the writer's view of "The Rhode Island Society of CPAs in the Year 2005." The 14 point approach used in the narrative was also used here and did provide some continuity. This segment of the program is a good vehicle to prepare members of the Society for change.

The writer enjoyed the segment on "Outstanding Members" a great deal, as the Society has had a truly outstanding membership roll, including the first CPA governor, Christopher DelSesto, a Commissioner of Internal Revenue, Russel C. Harrington, and an administrative Vice President of the AICPA, John L. Carey. A total of 15 past and present members were chosen by the writer and the Anniversary Committee. There was not the time for the membership involvement in the selection process that the writer wanted. He recommends an approach of the membership nominating past and present members who are either deceased or over a certain age. Brief biographies of these 15 members were printed in the Anniversary Edition and the 11 living honorees were feted at the Anniversary Dinner.

The writer has hopefully helped convince fellow members of the Academy of Accounting Historians that a Society of CPAs history is possible for each

jurisdiction and that it should be attempted. The writer urges also an immediate project to collect archival items in each Society, to list them, and to store them in a safe place. Since 1987 will mark the centennial of the AICPA, the AICPA should consider a national project of collecting a history for each Society for display during the centennial celebration.



REPORT FROM ERNEST STEVELINCK

A letter has been received from Ernest Stevelinck of Belgium thanking the Academy for the magnificent plaque sent to honor him on his selection for life membership. Stevelinck's selection for life membership was based primarily on his near-life-long study of the iconography of Luca Pacioli (a subject upon which he spoke at the 1980 Third World Congress of Accounting Historians in London).

Stevelinck noted that he had corresponded with Tito Antoni, who is in charge of the Fourth World Congress which is to be held in Pisa in 1984. Antoni recently spent considerable time in South America and reports that the Venezuelians, Peruvians, Bolivians, Argentinians, and Brazilians all pledge their cooperation for the 1984 meeting. Also, the rumor is that the South American accounting historians plan to request that the Sixth World Congress be held in Caracas in 1992 to commemorate the celebration of the 500th anniversary of the discovery of America. The Fifth World Congress is tentatively scheduled for Sidney, Australia, in 1988 (to be held in conjunction with the 100th anniversary of the accounting profession in Australia).

The quadrennial World Congress meetings are the epitome of accounting history meetings. All members of the Academy should be planning now for their 1984 trip to Pisa. It would be a good opportunity for a tax deductible trip to Italy.

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