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## Academy objectives for 1988

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# ACADEMY OBJECTIVES FOR 1988

by  
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I am honored to be able to serve you as President of the Academy for 1988. Unlike in many organizations, the position of president is not just an honorary position, but a working one. However, I have some idea of the nature of the work ahead as I have served the Academy for over a dozen years in a variety of positions including participation on the membership committee, education committee, and board of trustees. I have been a *Journal* reviewer, editor of *The Accounting Historians Notebook*, vice president (three years), president-elect, and a delegate to three international history congresses (Atlanta, London, and Pisa). Thus, I have seen how the Academy operates and I want to focus on the continuity of the many successes of the organization.

The overall objectives of my administration will center around the following areas:

1. Oral and video histories.
2. Research methodology.
3. Sydney World Congress.
4. Membership.

## Oral and Video Histories

The reason for the emphasis on oral and video histories is because accountancy as we know it is a relatively young profession, and many of those individuals who have shaped the profession are still living. These individuals are becoming quite aged, but their reminiscences of their early careers could provide the insight to understand how we got to where we are today. Recent oral and video histories dealing with accountants have been excellent. Leonard Spacek won the Academy's Hourglass

Award in 1986 for his nine-hour video on the history of Arthur Andersen & Co. Richard Scott at the University of Virginia compiled an extensive oral history of Carman Blough just prior to Mr. Blough's death. Lee Parker at Griffith University has videotaped an interesting interview with Louis Goldberg, and one of my doctoral students, Ruthann Ray, a faculty member at Rhodes College, has videotaped a two-hour interview with Philip K. Seidman, one of the original Seidman brothers. The insights these projects have brought out have been interesting and indicate that more such tapings could further enhance our understanding of the events of the early years of this century.

Many individuals would be suitable subjects for oral and video history projects. In addition, to the major names in accounting, such as those listed above, suitable subjects would include people who have worked for great accountants. For example, George O. May is not around today, but many of his fellow employees are still living and could, no doubt, provide many stories about the great man himself. Similarly, spouses and children of great contributors could provide inside stories of the details leading up to significant events. For instance, Henry Sweeney, of price-level accounting fame, died in the 1960's, but the last I heard his wife was still living in New York City. Members of major accounting-related committees (such as the Committee on Accounting Procedure, the early years of the Accounting Principles Board, and the Trueblood Committee) would also be suitable subjects for oral histories. In most

cases, committee minutes do not begin to tell the story of what really happened at controversial committee meetings.

To encourage academicians to undertake oral and video histories, the Academy needs to provide guidance with respect to methodology and needs to furnish a recognized outlet for the result of such projects. The guidance area will be covered by means of a methodology article in the next issue of *The Notebook*. With respect to providing publications outlets, possibilities include the following three:

1. I have asked the editor of the Academy's working paper series to begin considering transcripts of oral and video histories for the working paper series. To be acceptable, transcripts would have to be of wide interest and be accompanied by an index of all subjects covered in the transcript. The index would be necessary to enable future researchers with only limited interests to find material dealing with their particular areas of study. A copy of the tape should be submitted with the working paper. Tapes submitted would become a part of the Academy's tape library (mentioned below).
2. Extensive transcripts (over 200 pages) of extremely wide interest could be considered for the Academy's monograph series. Again, an index would be required and a copy of the tape should be submitted.
3. The Academy already maintains a film library. Videotapes and audio tapes submitted by members could be added to that library. These tapes (and their compilers) would be publicized in Academy publications and would be made available to

members on a loan basis. If the compiler will submit an index with the tape, that index could be published (subject to normal review procedures) in *The Accounting Historians Notebook*.

In summary, the above program provides three publication outlets and opportunities for publicity to individuals willing to undertake oral history projects. At the same time, the Academy's collection of video and audio tapes will be enhanced, which, in turn, will provide future researchers with a wellspring of primary source materials.

### **Research Methodology**

Many accounting historians are seemingly weak in the area of research methodology because they have never been trained as historians. To combat this weakness among our members, the Academy plans to publish a monograph in the coming year dealing with historical research methodology in other fields of endeavor. The monograph, under the editorship of Lee D. Parker (Griffith University) and O. Finley Graves (University of Mississippi), was compiled by the Academy's Research Methodology Committee and consists of an annotated bibliography of research methodology books and articles.

In addition, the editor of *The Accounting Historians Notebook* would like to publish one or more methodology articles in the coming year (if anyone will submit such articles).

Finally, Academy officers are considering sponsoring a research workshop on historical methodology. This is still in the planning stage and anyone with ideas should contact me.

### **Sydney World Congress**

The Fifth International Congress of Accounting Historians will be held in Sydney, Australia, in August, 1988. The

Academy, as cosponsor, will be well represented at the Congress. All members who are looking for a tax-deductible excuse to go to Australia are encouraged to attend. Besides encouraging members to attend the Congress, the Academy plans to use the Congress as a publicity outlet in hopes of obtaining more foreign members. Plans are to distribute the research methodology monograph mentioned above at the Congress as part of the Academy's contribution.

### Membership

Increased membership would enhance the acceptance of and credibility of accounting history as a field of research. Similarly, if more individuals realized how useful accounting history can be in the teaching of accounting, accounting students everywhere would benefit. Thus, increasing membership is one of my goals as president. As did my predecessor, I plan to direct the activities of the membership committee. Membership efforts will center around (1) libraries, (2) former members, (3) young faculty, (4) doctoral students, (5) retired practitioners, and (6) individuals attending the World Congress in Sydney.

### Summary

The above objectives should benefit individual members, the organization itself, and the field of accounting history. Besides the specific objectives mentioned above, I plan to continue the programs of my predecessors. In particular, I wish to emphasize the following aspects of President Vangermeersch's program: the development of a long-term giving program (wills) for the Academy, get more members involved in committees, and to maintain tie-ins with other business/economic history societies. In addition, the Academy is working on a number of long-term goals; for instance there is a project to have R. Emmett Taylor's classic work on Pacioli, *No Royal*

*Road*, translated into Italian by 1994 as our contribution to the "Summa 500" project. Many of us who attended the 1984 World Congress in Pisa were disturbed because Pacioli is not well thought of over there. Italians are not generally familiar with Taylor's classic work and it was felt that if Pacioli's countrymen were exposed to a biography of Pacioli, they would be more appreciative of our patron saint.

Professor Vangermeersch has devoted a great many hours to the job of president and has provided an unprecedented degree of services to Academy members (see the separate article on "What Did You Get From the Academy This Year"). I only hope that I can be a fraction as successful.

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