

The Accounting Historians Notebook

Volume 11
Number 2 *Fall 1988*

Article 5

1988

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Recommended Citation

Vangermeersch, Richard G.J. (1988) "Few suggestions for potential future Hourglass awardees; Journal has new book review editor," *The Accounting Historians Notebook*: Vol. 11 : No. 2 , Article 5.
Available at: https://egrove.olemiss.edu/aah_notebook/vol11/iss2/5

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A FEW SUGGESTIONS FOR POTENTIAL FUTURE HOURGLASS AWARDEES

by
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On behalf of Peter McMickle and myself, I am very happy and honored to thank the Academy for its awarding us the 1988 Hourglass Award. As our experience could be helpful to you in perhaps trying a similar project, I'd like to relate the milestones of the book, *The Origins of a Great Profession*. It is an example of what might be called "Celebration Accounting." Since there are many celebrations coming in the next few years: Columbian 500 in 1992; NAA 75 in 1994; Summa 500 in 1994; and CPA 100 in 1996, for instance, perhaps the relating of our experiences can alleviate some fears of doing a longer-type project.

In the role of Chairman of The Academy's Archives Committee, I visited in 1979 the Rare Book and Manuscript Library in the Butler Library of Columbia University to examine the Montgomery Collection. Robert H. Montgomery, an American accounting practitioner and educator of much note, had donated his rare accounting books and manuscripts to Columbia in 1926. I noted that Columbia had housed a major exhibit from the collection for the 50th Anniversary of the A.I.A. (AICPA) in 1937 and still had available in inventory two copies of the souvenir booklet and 1 copy of "A Second Check List of The Montgomery Library of Accountancy." These items were purchased and the idea of redoing the exhibit in 1987 for the AICPA Centennial very quickly came into mind. Hence, the first milestone was a spin-off of an Academy project.

Early 1981 marked the second milestone—a letter written by myself to the editor of the *Journal of Accountancy*

about a 1987 Centennial, including a repeating of the Columbia Exhibit. The letter was published in the new Professional Notes and Letters section in April, 1981. The third milestone was a meeting, called by Gary Previts, of Academy members interested in the AICPA Centennial at the AAA Convention in 1981. The Columbia project remained alive and was again activated in the latter part of 1985. The excellent book done for the 4th World Congress in 1984 was a tremendous inspiration to me. The AICPA had appointed an AICPA Centennial Member in Education in early 1984. The chairman of that committee was James Don Edwards and included these other members of The Academy: Sidney Davidson, Gary Previts, and Doyle Williams. Jim Flynn of the AICPA was its representative on the Committee. All were very helpful to the project. By October of 1985 Gary Previts contacted John (Sandy) Burton, then Dean of Columbia's Graduate School of Business, about the projected exhibit. Sandy, also an Academy member, was also quite supportive.

My fourth milestone was a visit in November, 1985, to the Rare Books and Manuscript Library and its Librarian, Ken Lohf. Mr. Lohf allocated enough exhibit space for 35 items and I chose a representative sample of this number from the 1937 Exhibit Book. With the exhibit items selected, it was then possible in milestone five to team with Peter McMickle, the leading scholar of rare books in accounting and, then unknown to me, a computer wizard of remarkable talent. Peter is to be commended for the inspiring of his students to participate in

the review of many of the exhibit items. With the project well under way, Peter was able to arrange the bulk of the funding in milestone six from Avron and Robert Fogelman from their gift to the Fogelman College of Business Administration at Memphis State. Merv Wingfield, then president of The Academy, showed his personal support of the project by funding and supervising the brochure for the exhibit, milestone seven. The eighth milestone was inclusion of our brochure and a letter of invitation to the exhibit for each attendee of the AICPA Centennial, arranged by Jim Flynn. I selected the pages to be exhibited at Columbia in June, 1987, milestone nine. The Rare Books and Manuscripts Library did a marvelous job in its display. The tenth milestone was the printing of the book, which Peter brought to our August, 1987, business meeting. I am hoping Peter will relay to you the exciting tasks of the production of the book in another writing. Peter's efforts produced a truly beautiful product. The eleventh, and last, milestone was the exhibit itself from September through November and the AICPA Centennial events in mid September. The AICPA kindly also publicized the exhibit in its June 29, 1987 *The CPA Letter*. In addition to Jim Flynn, I'd like to thank Karen Hegge Neloms, the Director of the AICPA Library Services Division, and Charles McGrath, AICPA Director of Meetings and Travel, for their help during the Centennial. The Academy was given a booth quite near the Registration Desk to publicize the exhibit and to show the book.

In addition to my thanking The Academy for the Hourglass, I hope to have inspired some members to do another version of "Celebration Accounting." Both accounting practitioners and educators are eager to participate in this form of accounting scholarship aimed at a major accounting historical event. While there are many obstacles to success, it is possible to "get it all together" because there is a demand for historical output

tied into a major event. Our project attracted funding because it was well developed and had a great deal of both administrative work and actual output to sell. By having this well underway, we were able to adapt the output to the funding. The opportunities mentioned in this thank-you message represent tremendous potential for us to broaden the base of interest in accounting history, as well as to inform accountants of their rich heritage. Speaking for myself—and, without a doubt, for Peter—all the effort was worth it. In closing, thanks again for the honor and for creating the opportunity to do this project. Without The Academy, I doubt this type of effort could have been made.

JOURNAL HAS NEW BOOK REVIEW EDITOR

Dr. Patti Mills of Indiana State University in Terra Haute has been named as the new book review editor of *The Accounting Historians Journal*. She replaces Dr. Barbara Merino of the University of North Texas who has served as book review editor for the past three years. Dr. Mills holds a doctorate from the University of Rochester and her specialty is early European accounting, particularly Spanish.