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THE SAGA OF A FREEDOM OF INFORMATION ACT SEARCH

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Locating and gathering research materials may be the most difficult aspect of conducting historical accounting research studies. One must dig for archival materials in any fertile ground. An important source of data may often be overlooked by historical researchers due to the perceived difficulties of dealing with the bureaucracy of the federal government. The Freedom of Information Act (FOIA) provides a vital source of inquiry on many subject areas once the tricks of dealing with government agencies can be mastered.

The Freedom of Information Act, first passed in 1966, is intended to provide any person access to the records of agencies of the executive branch of the federal government. The Act does not apply to the records of Congress or the judicial branch of the government.

The procedure to follow in making a request for information under the Freedom of Information Act is simply to write a letter. Probably the most important part of the letter is the request for records. The letter should include an adequate description of the records being requested. The letter may also contain a request for a waiver or reduction of the search fees. If possible delays are to be avoided when a waiver is requested, the requester should offer to pay the search fee up to a stated limit upon denial of the waiver.

The FOIA appears to be a most valuable source of data for accounting history projects, in particular biographies. To illustrate, the FOIA had great potential as a source of information in researching the life of T. Coleman Andrews, a former president of the American Institute of Accountants and a member of the Accounting Hall of Fame. For much of his career T. Coleman Andrews was a public servant and during most of that time was the center of attention or controversy so that government records on him should abound. Andrews moved to Washington, D.C. in 1941 where he worked in the office of the Under Secretary of War and the Under Secretary of the Navy and served on the staff of General Eisenhower. He also worked as an accountant for the Department of State. After the war, Andrews became the first director of the Corporation Audits Division of the General Accounting Office. Andrews next served on the Hoover Commission. He became Commissioner of Internal Revenue in 1953, the first CPA to hold that position. Following 33 controversial months as Commissioner, he resigned to become a presidential candidate. In 1956, Andrews ran on an independent ticket with his platform being the abolition of the federal income tax system and a general limitation of federal government powers. With the support of a large number of conser-

vative splinter groups, Andrews was moderately successful in the election. He never again ran for office although he was later nominated for governor of Virginia, but declined to accept the nomination. In 1958, he was one of the twelve founders of the conservative John Birch Society. All of this government activity should have generated many government files.

Requests for FOIA information were directed to the Internal Revenue Service, the State Department, the Defense Department and the Federal Bureau of Investigation (FBI). Following minor delays, the first three agencies above provided several pages of information each. However, the FBI was less cooperative. After 29 months of delays and excuses from the FBI, the assistance of Senator Trent Lott of Mississippi was requested. Senator Lott contacted the FBI on behalf of the researchers, and within two months the FBI responded with 120 pages of information. This was 31 months after the original request had been filed. Unfortunately, much of the information from the FBI had been censored. All names of individuals were removed as was anything that would prove embarrassing to anyone. However, there was still a great deal of

worthwhile information that survived the work of the censors. Apparently one reason for the delay from the FBI was that every page of the files was read and evaluated by someone at the agency. The other agencies simply sent copies of their files without reading every word.

In summary, several lessons can be learned from this particular experience of gathering data through the FOIA. In particular, it can be noted that much reliable information can be obtained. However, researchers must allow plenty of time for the completion of the project. This means that a doctoral student should be advised to identify the topic of a dissertation near the beginning of coursework and begin to make FOIA requests at that time in order to complete the dissertation research in a reasonable amount of time. Untenured faculty members should be aware of the hazards that might arise as the result of such a lengthy delay. Finally, the researcher should remember how help from a Congressman can accelerate the process. If these lessons are heeded, the Freedom of Information Act may prove to be a valuable source of material for accounting researchers.

HISTORICAL EVOLUTION OF THE EXTRAORDINARY ITEM CONCEPT

by

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The notion of extraordinary items has been clearly defined since the Accounting Principles Board issued "Reporting the Results of Operations," *Opinions of the*

Accounting Principles Board No. 30 in 1973. The opinion established the criteria of infrequency and unusualness for extraordinary item treatment. In addition,