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Academy of Accounting Historians; Minutes of the officers' and trustees' meeting, Wyndham Anatole Hotel, Dallas, Texas, Sunday, August 17, 1997; Academy of Accounting Historians; Minutes of annual business' meeting, Omni Richmond Hotel, Richmond, Virginia, Saturday, December 6, 1997; Academy of Accounting Historians; Minutes of officers' and trustees' meeting, Omni Richmond Hotel, Richmond, Virginia, Saturday, December 6, 1997; Minutes of the officers' and trustees' meeting, Wyndham Anatole Hotel, Dallas, Texas, Sunday, August 17, 1997; Minutes of annual business' meeting, Omni Richmond Hotel, Richmond,

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Virginia, Saturday, December 6, 1997; Minutes of officers' and trustees' meeting, Omni Richmond Hotel, Richmond, Virginia, Saturday, December 6, 1997

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ACADEMY OF ACCOUNTING HISTORIANS

Minutes of the Officers' and Trustees' Meeting

Wyndham Anatole Hotel

Dallas, Texas

Sunday, August 17, 1997

Present: Ashton Bishop, A. J. Cataldo, Ed Coffman, Dick Fleischman, Dale Flesher, Tonya Flesher, Finley Graves, Sarah Holmes, Tom Lee, Alan Mayper, Barbara Merino, Gary Previts, Bill Samson, Jeanette Sanfilippo, Paul Shoemaker, Kathy Sinning, Elliott Slocum, Mary Stone, Donna Street, Ross Tondkar, Dick Vangermeersch, and Gloria Vollmers

1. The meeting was called to order at 1:00 p.m. by Ross Tondkar, President of the Academy.
2. Bill Samson, Secretary, distributed the minutes of the April 26, 1997 meeting in Nashville. These minutes were approved.
3. The report of the Education Committee, chaired by Gloria Vollmers, was given. The Education Committee has been active in updating the Academy's collection of course syllabi in which historical topics have been integrated into the accounting curricula.
4. The Membership Committee (chaired by Jean Harris) gave its report which contained suggestions of activities to be placed on the annual calendar.
5. Jeanette Sanfilippo gave the Public Relations Committee's report. The possibility of replacing Pacioli T-shirts with artistic note cards depicting notable accountants will be investigated for next year's meeting. The silent book auction will be repeated at the December 1997 Conference.
6. The membership report was given by Bill Samson. An increase in membership (53 over last year) was noted. The gain in membership is partially attributable to a recent article in *The Wall Street Journal* about the Academy as well as promotional letters sent out to prospective members by the Membership Committee. It was suggested that Academy members might approach state CPA societies about helping with writing a history in connection with 75th and 100th year anniversaries. This "Celebration Accounting" might provide access to potential new members.
7. Sarah Holmes gave the Treasurer's Report. Of primary concern was to resolve the printing charges. A motion was made by Ed Coffman that Gary Previts discuss the bills with Harold Fulton to see if a settlement could be reached. The motion was seconded, voted, and passed.
8. Ed Coffman described the tentative program for the December 1997 Conference in Richmond.
9. Editors Merino and Fleischman discussed the transition of the *Journal* and the editorship changes. Printing of the December and future issues was also discussed.
10. Elliott Slocum, editor of *The Accounting Historians Notebook*, reminded the Board that *The Notebook* would begin publishing on an October/April schedule starting with the October 1997 issue (rather than the December/June sequence).
11. The Tax History Center report was given by Tonya Flesher. Dale Flesher described the video library activity. Elliott Slocum discussed the status of the cataloguing at the Georgia State Accounting History Center and the receipt of 60 boxes of books from the Jones estate. The Garner Center at The University of Alabama—the administrative office—of the Academy was discussed by Bill Samson. Tom

Lee talked about his effort to possibly have The University of Alabama library house books and documents contributed to the Academy.

12. Donna Street announced the selection of the Vangermeersch Manuscript Award by her committee. The 1997 winner is Keith McMillan (Rachael Baskerville was the 1996 winner).
13. The proposal to have an on-going international silent auction of accounting history books was discussed by Gary Previts. It was recommended that this proposal be postponed indefinitely.
14. The Endowment Committee report (chaired by Gene Flegm) was presented.
15. Kathy Sinning gave the Financial Advisory Committee report.
16. The Nomination Committee report (chaired by Doris Cook) was presented with its recommended slate of officers and trustees for 1998. This slate will be presented to the membership at the December annual business meeting and voted on.
17. Tom Lee will give the International Relation's Committee report at the December meeting.
18. The possibility and ways that the Academy could piggyback on the AAA national meeting were discussed. In particular, strong support was given to the idea that the Academy should have its own research activities either prior to or during the AAA meeting. The possibility of coordinating such activity through AAA was discussed. Also discussed were ways that such research activities could be done without undercutting the annual conference of the Academy.
19. The Regional Program Committee's report was given. Finley Graves chairs this committee.
20. Paul Shoemaker gave the Research Committee's report.
21. The report of the Strategic Action Committee, co-chaired by Ashton Bishop and Tom Lee, was presented.
22. New business was discussed. Elliott Slocum described the program for the 1998 Conference - scheduled for November 12-14, 1998, in Atlanta. The Atlanta Hilton has been chosen as a tentative site for the conference. Deadline for submission of "extended" abstracts of 1,000 words is June 1, 1998. Dick Fleischman discussed policies for AHJ papers.
23. The meeting adjourned at 4:45 p.m.

ACADEMY OF ACCOUNTING HISTORIANS

Minutes of Annual Business' Meeting

Omni Richmond Hotel, Richmond, Virginia

Saturday, December 6, 1997

1. Ross Tondkar, Academy President, called the meeting to order at 2:00 p.m.
2. The minutes of the 1996 annual business meeting (Cleveland) were approved.
3. Bill Samson, Academy Secretary, gave the 1997 membership report. The overall number of members is about the same as 1996, with gains in US memberships offsetting declines in international members.
4. Sarah Holmes gave the treasurer's report.
5. Elliott Slocum described the plans for the 1998 research conference which is scheduled to be held in Atlanta at the Hilton Hotel, November 12-14, 1998. The focus of the conference will be on the evolution of financial reporting. Particularly, participants and papers from outside the US are encouraged.
6. Reports were given by the editors.

Barbara Merino stated that the December 1997 issue of *The Accounting Historians Journal* is in the blue-line stage of production and will be printed and distributed from North Texas. Dick Fleischman, editor-elect, has received 39 manuscripts and will be able to publish the June 1998 issue in a timely fashion. The June issue will be printed by Birmingham Printing Company and A. J. Cataldo will handle the distribution from his university, Gonzaga in Spokane, Washington. Closing the postal mailing account with the Birmingham Post Office was discussed.

Elliott Slocum, editor of the *Notebook*, announced that items for the April issue should be sent to him by March 1.

The home page of the Academy is being transferred from Case Western to Georgia State.

Finley Graves announced that Monograph #8 has been published by Garland Publishing Company. It is on the development of the public accounting profession in Germany.

7. Next, reports from Academy centers were presented. Dale Flesher announced that one travel grant had been awarded and that the Ole Miss Tax History Research Center had received several donations. The Center will be moving to a new building in the near future. A catalogue of the History Center's holdings has been placed on disk.

Elliott Slocum reported that the Accounting History Research Center at Georgia State has received some additional collections of books and that cataloguing is continuing.

At the Academy's Administrative Center, the Garner Center at The University of Alabama, several new plaques had been received from Paul Garner's widow.

8. The Nominations Committee's 1998 slate of officers and trustees was read.
Officers: President: Elliott Slocum, Georgia State; President-Elect: Tom Lee, University of Alabama; First Vice President: Kathy Sinning, Western Michigan; Second Vice President: Finley Graves, Kansas State; Treasurer: Sarah Holmes, Texas A&M; and Secretary: Bill Samson, University of Alabama.

Trustees: Ashton Bishop, James Madison University; Edward Coffman, Virginia Commonwealth University; Dale Flesher, The University of Mississippi; Gary Previts, Case Western Reserve University; Rasoul Tondkar, Virginia Commonwealth University; and Michael Wilk, Ernst & Young, LLP. The nominations were seconded. A vote by the members was taken and the candidates were elected.

9. Elliott Slocum, 1998 President, stated that he was in the process of making committee assignments and welcomed interested members to volunteer for Academy committees.
10. It was announced that the Academy would be holding a research session with papers presented during the AAA's National meeting in August in New Orleans. This piggyback conference would be separate from AAA's meetings and would be held before the AAA Conference begins or during the AAA meetings—perhaps at a separate hotel.
11. Paul Miranti reported that the research methodology project had 7 essays completed and a total of 17 essays committed to be written.
12. The importance of getting *AHJ* listed on the AACSB's list of basic research journals was discussed.
13. President Tondkar thanked members for their help and support in making 1997 a success. The meeting adjourned at 3 p.m.

ACADEMY OF ACCOUNTING HISTORIANS

Minutes of Officers' and Trustees' Meeting

Omni Richmond Hotel, Richmond, Virginia

Saturday, December 6, 1997

Present: Ashton Bishop, A. J. Cataldo, Edward Coffman, Richard Fleischman, Dale Flesher, Michael Gaffikin, Finley Graves, Sarah Holmes, Tom Lee, Alan Mayper, Barbara Merino, John Rigsby, Bill Samson, Jeanette Sanfilippo, Kathy Sinning, Elliott Slocum, Ross Tondkar, and Dick Vangermeersch

1. The meeting was called to order at 3:30 p.m. by President Ross Tondkar.
2. The minutes of the Officers' and Trustees' meeting held in Dallas, Texas, August 17, 1997, were approved.
3. The issue of fees for non-Academy members submitting papers to *AHJ* was discussed at length. A motion to drop this fee (now \$25) completely was made, seconded, voted upon and passed.
4. Sarah Holmes discussed the 1998 budget in detail and a few adjustments were made.
5. The Endowment Committee's report (chaired by Gene Flegm) was presented by Ross Tondkar.
6. Committee reports were given. Finley Graves reported that regional meetings of the AAA for the mid-Atlantic region, the Southwest meeting, the Ohio region and the Southeast meeting would have either paper sessions or a panel discussion of accounting history. The Education Committee's report (chaired by Gloria Vollmers) was given by Ross Tondkar. The need for course syllabi in which history is being integrated into the class was described. The Financial Advisory Committee's report, chaired by Kathy Sinning, was mentioned. The suggestions of the Committee for reimbursements and payment of bills are being implemented. The Membership Committee's report, chaired by Jean

Harris, was given by Ross Tondkar. Tom Lee gave the report of the International Relations Committee. This Committee is following through with the recommendations of the Strategic Planning Committee to establish international coordinators in various segments of the world. So far five coordinators have been named. The Public Relations Committee's report was given by Jeanette Sanfilippo. She sought advice and approval to carry out the idea for Academy note cards with pictures of accountants taken from art masterpieces. The note card packages would be sold at Academy and AAA meetings. Also, Jeanette sought approval to print up more T-shirts carrying a reference to the Academy. Both requests were approved and the budget was amended for these items.

7. Under "new business," having a paper session during the AAA National Meeting in August in New Orleans was discussed. There seemed to be enthusiasm and agreement that such a session should be hosted by the Academy as either a Continuing Education session with the AAA or a separate, independent session during or prior to the start of the AAA Conference. Next, the need to get new professors to be involved in history was discussed, and mentorship programs and post doctoral programs were suggested. The 1998 celebration of the 25th Anniversary of the Academy was mentioned and the 2004 Centennial in St. Louis was discussed as ways of making the Academy more visible and relevant to academics and professionals. Bill Samson mentioned that a Task

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the Peter L. McMickle collection of historical publications. Dr. McMickle, professor, University of Memphis, is a member of the Academy and served in a number of offices. This collection consists of about 1,600 volumes published prior 1950, including 400 volumes published prior to 1900. Twenty-five books were published prior to 1800; the oldest volume published in 1655.

AHRC has received the complete collection of Jimmy Jones which remain to be cataloged. Mr. Jones was a practitioner and a long-time member of the Academy and supporter of accounting history. This collection of historical materials include approximately 800 books, monographs, and other items mostly dating from 1900 to 1960. Recently, the AHRC received about 50 publications of historical value from Dr. James Don Edwards. Dr. Edwards, Dean, University of Georgia, is a long-time member and has served the Academy in various offices.

The Notebook will provide more details concerning these important sources for accounting history research in future issues. Certainly these contributions will provide members of the Academy an excellent source for accounting history research.

A Reminder

MEMBERSHIP DIRECTORY. The Academy's Membership Directory has been placed on the Web as part of the Academy's Home Page. As a result, the Academy will not mail out the printed copy of the Membership Directory as in previous years unless such a copy is specifically requested. The Web address is <http://weatherhead.cwru.edu/Accounting>.

For those without Internet access, a limited number of printed Membership

Directories will be available upon request. If you need a printed copy of the Membership Directory, please contact the Secretary, William Samson at: The Academy of Accounting Historians, Culverhouse School of Accountancy, The University of Alabama, Box 870220, Tuscaloosa, Alabama, 35487-0220.

THE NOTEBOOK. *The Notebook*, is now published in April and October of each year. Each issue will be mailed by the end of April and October and should be received during the month following. Please be aware that postal delivery in the U.S. can take as much as four weeks, and destinations outside the U.S. can take as much as six weeks for delivery.

The Notebook, October 1997, Vol. 20, No.2, has been placed on the Web. Please check it out and let us know what you think about using the Web, at least partially, for publishing *The Notebook*. The Web address is <http://weatherhead.cwru.edu/Accounting>.

An Early Call for Nominations

The Academy presents annually the President's Hourglass Award to an author or authors of a particular publication deemed especially noteworthy in the field of accounting history or for a lifetime of research and contributions to the literature in accounting history. Members of the Academy are invited to submit nominations for this prestigious award for 1998. The 1998 Hourglass Award will be presented at the Academy's annual research conference in Atlanta, Georgia, November 12-14, 1998. Nominations should be sent to Dr. Elliot Slocum, School of Accountancy, P.O. Box 4050, Atlanta, GA 30302-4050 before September 1, 1998. The letter of nomination should include sufficient evidence to support the nomination and include current address, telephone and FAX numbers of nominees.

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Force on Administrative Coordinator had been formed to look into the secretary's position to see if a paid administrative coordinator should be utilized by the Academy; the

duties and the placement of such a coordinator are related issues to be addressed by the Committee.

8. The meeting adjourned at 5 p.m.