

# The Accounting Historians Notebook

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Academy of Accounting Historians. Minutes of officers, trustees, committee chairs, and editors, November 17, 2001; Minutes of the Academy of Accounting Historians annual business meeting, November 17, 2001; Minutes of officers, trustees, committee chairs, and editors, November 17, 2001

Gary P. Spraakman

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## Annual Research Conference (continued)

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Montgomery, “The Evolution and Eventual Authoritative Devolution of the Administrative Control Review Function”

**Yoshinao Matsumoto**, Kansai University, **Gary John Previts**, Case Western Reserve University, “Origins of the Independent Auditing Function in Japan”

**S. S. Visser, I. M. Pretorius, F. J. Bibbey**, South Africa, “The Contribution of Developments in Management Accounting for Survival in the Motor Industry of a Developing Country”

**Marie Fletcher, Sam McKinstry**, University of Paisley, “The Personal Account Books of Sir Walter Scott”

**Kang Cheng**, Towson University, “Accounting for Mortgage Banking Activities, Yesterday and Today”

**Gary Giroux**, Texas A&M University, “Financing the Ameri-

can Revolution”

**Elliott L. Slocum**, Georgia State University, **Teresa T. King**, Wesleyan College, **Kel-Ann S. Eyler**, Brenau University, “A Study of the Impact of Accounting Research Study No. 1 ‘The Basic Postulates of Accounting’ and Accounting Research Study No. 3 ‘A Tentative Set of Broad Accounting Principles for Business Enterprises’ on the FASB Conceptual Framework Statements”

**Deborah Prentice**, University of Massachusetts – Dartmouth, “The Impact of Charles F. Adams, Jr. on the Standards Leading to the Evolution of the Generally Accepted Accounting Principles”

**Kent T. Fields**, Southeastern Oklahoma State University, “Status of the Funds Statement Prior to Mason’s Monograph”

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### Academy of Accounting Historians Minutes of Annual Meeting of Officers, Trustees, Committee Chairs, and Editors November 17, 2001

The meeting started at 12:35 pm. In attendance were: Salvador Carmona, Joann Noe Cross, Richard K. Fleischman, Dale L. Flesher, O. Finley Graves, Sarah A. Holmes, Daniel L. Jensen, Alan G. Mayper, Gary J. Previts, Vaughan Radcliffe, John T. Rigsby, William D. Samson, Elliott L. Slocum, Gary Spra-

akman, Rasoul H. Tondkar, Thomas Tyson, and Richard Vangermeersch 1. The agenda was approved.

**Moved by Richard Fleischman, seconded and carried.**

2. The minutes from the November 11, 2000, meeting were presented

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## Papers Presented at Regional Meetings of the American Accounting Association

Mid-Atlantic Regional  
April 25-27, 2002  
Baltimore MD

**Alvaro Martinelli**, Appalachian State University, "Double Entry Bookkeeping in the Lingurian Tradition-The Books of a Genoese Bank During the Early Fifteenth Century"

**Laurie Henry**, Old Dominion University, "Municipal Reporting in the Borough of Norfolk, Virginia in 1805"

Southeast Regional,  
April 11-13, 2002,  
Covington KY

**Dale Flesher**, University of Mississippi, **Gary Previts**, Case Western Reserve, **William Samson**, University of Alabama University, "An English auditor's 1858 trip on the Illinois Central Railroad: A teaching case"

**Douglas Barney**, Indiana University Southeast, **Tonya**

**Flesher**, University of Mississippi, "The impact of farmers on the origin of the income tax: An examination of congressional records and agricultural publications"

**Tommie Singleton**, University of North Alabama, **Dale Flesher**, University of Mississippi, "A 25-year retrospective on the IIA's SAC projects"

**Gary Previts**, Case Western Reserve University, **Helen Roybark**, Virginia Commonwealth University, **Edward Coffman**, Virginia Commonwealth University, "The SEC's chief accountants - Their issues, policies, and impacts: 1976 - 2000"

**Dale Flesher**, University of Mississippi, **Tonya Flesher**, University of Mississippi, "Managerial accounting relevance in a communistic religious society: 1804 - 1824"

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- and approved. **Moved by Dale Flesher, seconded and carried.**
3. The secretary's report was presented by Gary Sprakman. Membership has been declining in recent years.
  4. The treasurer's report was presented by John Rigsby. The overall budget will be met for this year. A budget will need to be prepared for next year.
  5. Finley Graves gave the administrative coordinator's report.

6. Richard Fleischman said there was no report from the VP-Communications.

7. Finley Graves noted that the VP-Conferences and Partnerships, Alan Richardson, had resigned. He noted that the conference fee would need to be increased and that perhaps the registration fee should include membership dues. The latter point had been made in previous years, but not acted upon.

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## INNOVATION IN ACCOUNTING HISTORY EDUCATION

The Academy of Accounting Historians sponsors an award for innovation in accounting history education. The intent of the award is to encourage innovations in accounting history education. The award will be presented to an individual(s) who develops and implements an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses. Examples include, but are not limited to:

- Developing a case, video; audio; or
- Course syllabus, etc., that integrate accounting history topics into courses.

### ELIGIBILITY AND GUIDELINES FOR SUBMISSIONS

To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching. Individuals nominating themselves or those nominating individuals for this award should submit five copies of

- A description of the innovative technique/method;
- Submission of the case, video, audio, or other innovation, as appropriate, and teaching notes;
- Identification of the course in which the innovation is used and a description of how it is implemented; and
- An explanation of how the innovation has enriched the course.

Submit to:

R. Tondkar  
School of Business  
Virginia Commonwealth University  
Richmond VA 23284-4000

**DEADLINE FOR SUBMISSIONS IS JUNE 15, 2003**

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#### 8. Reports from the editors.

- a. No report from the editor, *The Accounting Historians Journal*, Steve Walker.
- b. Joann Noe Cross reported that the next issue of *The Accounting Historians Notebook* will be out soon.
- c. Finley Graves reported that the pending monograph volume (by Loeb and Miranti) is at the publisher.

#### 9. Reports from the centers.

- a. Tax History Center. Dale Flesher reported that the EDP materials are on-line and soon

to be linked to the Academy's web page. Finley Graves is to write to the University of Mississippi to thank them for the library support.

- b. Accounting History Research Center. Elliott Slocum reported that the space is limited and uncertain, particularly after he retires in a year. Closing this center and moving the contents to other centers should be considered.
- c. Garner Center. Bill Samson reported that the center is

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## 2003 VANGERMEERSCH MANUSCRIPT AWARD ELIGIBILITY AND GUIDELINES FOR SUBMISSIONS

Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award. Coauthored manuscripts will be considered (if at least one coauthor received his/her master/doctorate within the last seven years). Manuscripts must conform to the style requirements of the *Accounting Historians Journal*. Previously published manuscripts or manuscripts under review are not eligible for consideration. Six copies of each manuscript should be submitted by **June 17, 2003** to:

Professor Richard K. Fleischman  
Department of Accountancy  
Boler School of Business  
John Carroll University  
University Heights, OH 44118  
USA

A cover letter, indicating the author's mailing address, date masters/doctoral degree awarded, and a statement that the manuscript has not been published or is not currently being considered for publication should be included in the submission packet.

A committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a \$1,000 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In case of coauthored manuscripts, the junior faculty member(s) will receive/share the cash award, and all authors will receive a plaque. The winning manuscript will be published in the *Accounting Historians Journal* after an appropriate review. The award will be given annually unless the Manuscript Award Committee determines that no submission warrants recognition as an outstanding manuscript. The award will be presented at the Academy's 2003 Research Conference.

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- performing well.
10. Committee Chair Reports.
    - a. AAA Pre-Conference. Elliott Slocum reported that the account is closed.
    - b. Administrative Policies. Finley Graves reported that Aston Bishop and his committee found no need for changes.
    - c. Education. The committee

- did not revise the guidelines. The joint winners were announced yesterday for the innovation in education award: Dan Deines and David Vruwink.
- d. Endowment. Gary Previts discussed the restricted use of the conference surplus, which is accumulating.
  - e. Financial advisory. Alan Mayper had no report.

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## Discover the history of the Maryland CPA through 100 years of change, growth and perserverance

### The Maryland Association of CPAs introduces *Our Past, Our Future, 100 Years of CPAs in Maryland* *Maryland Association of CPAs, 1901-2001*

This handsomely designed hardcover book belongs in your library, office or home. It also makes a great gift! Edited and authored by a distinguished group of CPAs, educators, and professionals, the history book will take you back to the very distinguished roots of CPAs in Maryland, covering a rich history of accounting through an entire century of change.

**Price: \$30** (Price includes shipping, handling and tax.)

**TO ORDER:** Call 800-782-2036 or go online <https://www.macpa.org/forms/historybook.htm>

A brief synopsis of the contents:

#### **Introduction**

#### **Part I - Roots of the Maryland Accounting Profession**

Chapter 1: Accounting in Maryland before 1899

Chapter 2: The Founding of the Maryland CPA Profession

Chapter 3: Early Maryland Accountants

Chapter 4: The Era of the Sole Practitioner: 1900-1922

#### **Part II - Growth of the Profession**

Chapter 5: The Beginning of Growth and Rise of the Multi-Person Firm, 1923-1956

Chapter 6: Expansion and Growth: 1957-1971

Chapter 7: MACPA Chapters Develop

Chapter 8: The Development of the Accounting Profession on the Eastern Shore

#### **Part III - The Era of Professional Management at MACPA**

Chapter 9: The Beginning of the Era of Professional Management, 1972-1982

Chapter 10: Professional Management Guides: The Association in a Period of Change, 1983-1991

Chapter 11: The Professional Association from 1992-2000

#### **Part IV - Regulation of the Profession**

Chapter 12: Accountancy Legislation and the Maryland State Board

#### **Part V - Minority Issues**

Chapter 13: "A Large Field for the Ladies:" Women in the MACPA

Chapter 14: African-American CPAs in Maryland

#### **Part VI - Concluding Thoughts and Appendices**

Chapter 15: Conclusions and Beginning

Appendix 1: Early Financial Records of the MACPA

Appendix 2: Officers and Directors

Appendix 3: Executive Directors

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- f. Information technology. Gary Previts noted that there had been some problems, which have been solved, hopefully.
- g. Hourglass. The award was presented to Stephen Zeff.
- h. International relations. Finley Graves presented the report of the international relations committee for Cheryl McWatters. The report was received and will be consid-

- ered by the trustees.
- i. Life memberships. Richard Vangermeersch reported that three life memberships were given: Robert Gibson, Bob Parker, and David Forrester. Three nominations have been received: Maureen Berry, Esteban Hernandez-Esteve, and James Don Edwards.
- j. Membership. Vaughan Rad-

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## The 2002 Vangermeersch Manuscript Award

President William Samson presented the 2002 Vangermeersch Manuscript Award to Dr. Yin Xu at the Academy of Accounting Historians Research Conference in San Antonio on August 13, 2002. Dr. Xu is currently at Old Dominion University. She received her award for her paper entitled "Becoming Professional: Chinese Accountants in Early Twentieth-Century Shanghai" which was presented at the Conference. The Vangermeersch Manuscript Award is one of the programs of the Academy to encourage young academic scholars who have recently received their doctorate to engage in accounting history research.



Dr. **Yin Xu** of Old Dominion University receives the 2002 Vangermeersch Award from Dr. **William Samson** at the Academy of Accounting Historians Annual Research Conference in San Antonio, Texas.

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cliffe presented a report on the membership, which showed a sharp decline in membership in recent years and made some recommendations for reversing this

unfavorable trend. Vaughan suggested that the trustees must address this decline in membership as a strategic problem.

**Moved by Gary Previts,  
that the President, Chair,**

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## ACADEMY PUBLICATIONS AVAILABLE

### MONOGRAPHS:

	Price
#2 <i>John Raymond Wildman</i> by Previts and Taylor	\$5.00
#3 <i>E. L. Kohler: A Collection of His Writings (1919-1975)</i> by Cooper, Ijiri, and Previts	\$15.00 Paperback, \$10.00
#4 <i>Selected Papers from The Charles Waldo Haskins</i> <i>Accounting History Seminars</i> by Gaertner	\$5.00
#6 <i>The Costing Heritage: Studies in Honor of S. Paul Garner</i> by Graves	Individual Members, \$5.00 Institutional Affiliates, \$20.00

### WORKING PAPERS:

Volume III (Nos. 41-60)	Individual Members, \$7.50
Volume IV (Nos. 61-80)	Institutional Affiliates, \$15.00

### THE ACCOUNTING HISTORIANS JOURNAL:

Single Volumes (when available in stock)	
Individual Members (\$19 per issue)	\$38.00
Institutional Affiliates (\$27 per issue)	\$54.00

### THE ACCOUNTING HISTORIANS NOTEBOOK:

<i>1978-2001</i> (2 per year \$3.00 per copy) (Some issues in very short supply.)	\$100.00
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### TO ORDER: (All items subject to availability)

Check Payable to: The Academy of Accounting Historians  
Kathy Rice, Administrative Coordinator  
Academy of Accounting Historians  
Culverhouse School of Accountancy  
Box 870220  
Tuscaloosa, Alabama 35487-0220

### AVAILABLE ON THE WEB:

*The Evolution of Cost Accounting to 1925* by S. Paul Garner  
Free at <http://weatherhead.cwru.edu/Accounting/pub/garner>

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**and Trustees form a task force to address declining membership. Seconded and carried.**

- k. Nominations. Finley Graves reported for Kathleen Sinning that a slate had been put forth according to the by-laws and approved at the business

meeting. The slate included: Bill Samson - President, Sarah Holmes - President-elect, Salvador Carmona - Vice President of Conferences and Partnerships, Richard Fleischman - Vice President of Communications, John

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Rigsby - Treasurer, Theresa Hammond - Secretary, Tom Tyson - Trustee, Vaughan Radcliffe - Trustee

**Moved by Finley Graves, seconded and carried.**

- l. Annual research conference. Finley Graves reported that the current conference was profitable with 40 percent of the papers from non-US members.
- m. Public relations. Sarah Holmes reported that \$390 was made from the silent auction.
- n. Regional programs. Finley Graves said that Victoria Beard had reported at the April Trustees meeting in St. Louis.
- o. Research. Finley Graves reported that the Research Committee had reviewed the papers for the conference.
- p. Vangermeersch Award. Richard Fleischman reported that the award had been given this year to Marta Macias.
- q. 2004 World Congress. Dale Flesher had nothing to report.
11. Request for increased support for *The Accounting Historians Journal* editor. **Moved by Bill Samson, that \$6,000 a year be budgeted for travel by the editor of AHJ for 2002 and 2003. Seconded and carried.**
12. Richard Fleischman discussed printing options for the *AHJ* and reported on quotes from two printers. **Moved by John Rigsby, that Birmingham Printers be hired at the rates quoted for 2002 and 2003. Seconded and carried.**
13. Support for the 2002 World Congress in Melbourne. **Moved by Gary Previts, that \$2,500 US be provided to the 2002 World Congress. Seconded and carried.**

The meeting adjourned at 2:45 pm.  
Submitted by Gary Spraakman.

**Minutes of the  
Academy of Accounting Historians  
Annual Business Meeting  
November 17, 2001**

The meeting convened at 11:55 a.m. Officers, trustees, chairs and members in attendance were: Joann Noe Cross, Richard K. Fleischman, Dale L. Flesher, Daijiro Fujimura, Robert Gibson, O. Finley Graves, Jan R. Heier, Joan Hollister, Sarah A. Holmes, Daniel L. Jensen, Alan G. Mayper, Kevin H. McBeth, Barbara Merino, Christopher J. Napier, Gary J. Previts, Vaughan Radcliffe, John T. Rigsby, Patricia Robinson, William D. Samson, Paul A. Shoemaker, Elliott L. Slocum, Gary Spraakman, Joel E. Thompson, Rasoul H. Tondkar, Thomas N. Tyson, Richard Vangermeersch, and Gloria Vollmers.

1. Guests attending were: Dan S. Deines, Denise de la Rosa, and Sue Llewellyn.
2. The agenda was approved.
3. The minutes were approved subject to noted amendments.
4. Gary Spraakman presented the secretary's reports, noting that membership has been declining in recent years.
5. John Rigsby presented the treasurer's report. The budget will be met.
6. There were no reports from editors.
7. Elliott Slocum presented for Kathleen Sinning the following slate of nominations:

William D. Samson - President  
Sarah Holmes - President-elect  
Salvador Carmona - Vice President of Conferences and Partnerships  
Richard Fleischman - Vice President of Communications

John Rigsby - Treasurer  
Theresa Hammond - Secretary  
Tom Tyson - Trustee  
Vaughan Radcliffe - Trustee

**Moved by Elliott Slocum, Seconded and carried.**

The meeting adjourned at 12:25 pm.

Submitted by Gary Spraakman

*The Accounting Historians Notebook, October*