

# The Accounting Historians Notebook

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## In memoriam: Dr. Alan G. Mayper

Gary John Previts

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# The Accounting Historians Notebook

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## In Memoriam Dr. Alan G. Mayper

Alan G. Mayper, a long standing member of the Academy passed away May 12, 2010 of complications following a cancer related illness. Alan served in a variety of roles in the past decade, mostly notably as chair of the financial advisory committee of the Academy in the early 2000s. The committee fulfilled its 'watchdog' role assuring that the Academy financial process was reviewed adequately and appropriately budgeted. Alan was the past chair of the Public Interest Section (PIS) and a faculty member at the University of North Texas. Alan also championed the first PIS Mid-year meeting in the Spring of 2008 in Washington DC. It was cosponsored by the Academy of Accounting Historians, and represented the blend of Alan's person-



al and research interests. Due to his illness, Alan was not able to attend this meeting but sent a letter that was read to welcome members to this inaugural event. He attended the AAA annual meetings in Anaheim (2008) and New York City (2009) and the Academy business meetings held there.

After completing his doctoral studies at the University of Florida in 1981, Alan accepted an appointment at Texas A&M Univer-

*(Continued on page 3)*

### Contents

Academy News.....	1
Articles .....	30
Accounting History	
Conference Presentations .....	43
Calls for Papers and	
Other Announcements .....	55

*(Continued from page 1)*

city. He became a Professor at the University of North Texas in 1987 where he spent the remainder of his career working with students at all levels, supervising doctoral students and writing, often with Barbara Merino. His 2005 paper presented at the Hall of Fame conference, coauthored with Barbara and Thomas Tolleson was entitled “Neo Liberalism, Deregulation and Financial Reporting Abuses During the Last Two Decades in the United States,” and was a blend of critical and historical thinking which represented much of his recent thinking, especially in the post Enron era. At the 9th World Congress of Accounting Historians in Melbourne in 2002 he and Barbara presented a paper, also illustrative of his historical interests, “Uniform Accounting, will we learn from the past?” It was this commitment to scholarship which was also exhibited in his long standing service as a member of the editorial board of the *Accounting Historians Journal*, which lasted from the mid 1990s for over a decade until his death.

Alan’s early scholarship included a paper in the *Accounting, Auditing and Accountability Journal* in 1991, coauthored with two other

scholars, including Michael Granof of the University of Texas at Austin. Another early paper co-authored with Merino was published in the *Accounting Historians Journal*’s featured section of *Methodology* in 1993, entitled “Accounting History and Empirical Research.” In this paper, frequently referred to by historians seeking to provide guidance to those who’s focus on research is limited to positive theoretical views, the authors urged consideration of the value of the role of accounting history to assess the reasonableness of the themes and views which empiricists employed. A prominent example of their concern was that often Pre and Post Securities and Exchange Commission period studies were not sufficiently dichotomized to reflect the changes in institutional environment to which historians would assign particular significance. In July 2006, Alan was a Distinguished Faculty Lecturer, for the Australian Accounting Doctoral Consortium, New South Wales.

In both 1999 and 2000, Alan was active as a program organizer for Academy Research Conferences which at that time were held separately and prior to the AAA meet-

*(Continued on page 4)*

(Continued from page 3)

ings. In 1999, he was actively engaged in the San Diego meetings and in 2000, with assistance from faculty at Drexel University, he was engaged in supporting that conference prior to the Philadelphia AAA meetings in August. In 2003, he co hosted the Academy's November Research Conference at the University of North Texas, his home campus. Alan also was active as a Review Board member for the papers submitted for the 2005 Hall of Fame Research Conference. It was his generous spirit, as noted in the April 2006 issue of the Accounting Historians Notebook which will be widely remembered. Due to his financial

support and that of Barbara, four doctoral students were able to attend the Hall of Fame conference. They were active supporters of doctoral students who expressed an interest in accounting history. They regularly made available support travel grants to assure that students could participate in Academy research events. At the request of the family, donations to the Alan G. Mayper memorial fund c/o of the Public Interest Section of the AAA are invited.

Gary John Previts  
September 2010

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## Academy Business Meeting in San Francisco — August 1, 2010

**ATTENDING:** Salvador Carmona, Robert Colson, Jean-Guy Degos, Dick Edwards, Kevin Feeney, Dick Fleischman, Dale Flesher, Tonya Flesher, Guiseppa Galassi, Joel Jameson, Eiichiro Kudo, Yvette Lazdowski, Norman Macintosh, Yoshimao Matsumoto, Jim McKinney, Barbara Merino, Brigitte Muehlmon, Hiroshi Okano, Lee Parker, Lan Peng, Gary Previts, John Rigsby, Diane Roberts, Robert Russ, Stephen Walker, Greg Waymire



**Gregory Waymire**

mire.

### **DISCUSSION ITEMS:**

1. The minutes of last year's meeting were accepted.
2. Dick Fleischman presented the best paper award to Norman Macintosh.
3. Lee Parker presented the 2009 Vangermeersch award to Jim McKinney.
4. Greg Waymire presented the past president plaque to Cheryl McWatters, which was accepted on her behalf by Stephen Walker.

The meeting began at 7:00PM with a brief welcome from President Greg Way-

(Continued on page 5)