

# The Accounting Historians Notebook

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# The Accounting Historians Notebook

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April 2011

## Summary of Survey Results on Academy Future Strategy & Initiatives

2010 Academy President, Greg Waymire

This document summarizes the findings from a survey of members of the Academy of Accounting Historians administered in December 2010. This survey sought member input on the document prepared by the ad hoc committee dealing with issues concerning (1) structure and governance of the Academy, and (2) fu-

ture strategic initiatives of the Academy. The questions posed in the survey are listed in Appendix A and the report by the ad hoc committee was shown in the October 2010 issue of the *Notebook*.

Overall 65 members responded to the survey. Based on a

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## In Memoriam Professor Iaroslav V. Sokolov

Iaroslav V. Sokolov, the most famous Russian accountant of the late 20<sup>th</sup> and early 21<sup>st</sup> century, died on July 21, 2010. For twenty-five years he had been Chairman of the Accountant Department of the St Petersburg Institute of Trade and Economics. For the next ten years he was Chairman of the Department of Statistics,

Accounting and Audit of

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total individual membership of 249 persons as of September 30, 2010, this represented a response rate of about 25%. Thirty-three were self-identified as being from the USA with the remaining 32 being from outside the USA. This breakdown is virtually identical to the overall frequencies in the individual membership base at September 30, 2010 (51% from USA and 49% non-USA). The experience demographic among the responding members reflects the increased age of the Academy's members with 54% having more than 10 years experience as members and 28% having between zero and five years. Forty-three (78%) respondents are members of the American Accounting Association and 13 (24%) are members of the European Accounting Association.

Table 1 summarizes the responses to the first question on future governance structure for the Academy. One conclusion is obvious from these data: there is no groundswell of support presently for trying to seek section status within the American Accounting Association. The number of respondents that self-identified as being located with the USA was 33 and 43 were presently AAA members. However, only 21 respondents identified the AAA section alternative as their first choice.

There is greater support for option one, which is an association with an increased international and interdisciplinary emphasis. This, in combination with the fact that a 27% of respondents selected the status quo as their first choice, suggests that it might be desirable to identify ways that the Academy's mission can be expanded incrementally over the next five to ten years along these lines.

Table 2 summarizes the primary findings as to which specific strategic initiatives the membership believes are most desirable for the Academy to pursue. As to a broad conclusion, Table 2 indicates that the AAH membership would support a focus on educational outreach for the Academy. This could encompass several initiatives that would include (but not be limited to) commentary & analysis of contemporary policy issues and continuing education for historians and others.

The most popular of the initiatives listed in the member survey was the one labeled "History of Big Issues in Accounting," which was described in the ad hoc committee report as:

*"Perhaps we could create a webpage on the Big Problems/*

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*Issues in Accounting identified in accounting journals over the last 100 years. The discipline of mathematics has been guided by Hilbert’s 23 problems published in 1900, which are widely regarded as the biggest challenges facing mathematicians (some are still unsolved and solutions to others are not universally accepted).”*

Implementing this initiative would require charging persons with providing content for a web page that would chronicle the history of big issues in accounting. Notwithstanding the problem of reaching consensus as to what constitutes a “big issue,” a task force with broad representation could be formed for this purpose. This group could be tasked with developing this project within the context of how we could address the broader issue of providing resources (e.g., bibliographies, teaching cases, etc.) on the Academy website. Further, this strategic focus could include the provision of ongoing continuing education sessions at important professional meetings such as the AAA, EAA, and others.

**TABLE 1**  
**Respondents’ Rankings of Three Options**  
**for the Governance Structure of AAH**

<b>Option</b>	<b>First Choice</b>	<b>Second Choice</b>	<b>Third Choice</b>
1. Broaden the Academy to Become an Interdisciplinary International Scholarly Society (n=59)	<b>39.0%</b> (n=23)	<b>35.6%</b> (n=21)	<b>25.4%</b> (n=15)
2. Keep the Academy’s USA Focus and Seek Status as a New Section of the American Accounting Association (n=60)	<b>35.0%</b> (n=21)	<b>25.0%</b> (n=15)	<b>40.0%</b> (n=24)
3. Maintain the <i>Status Quo</i> Where the Academy Continues To Operate Under Its Present Structure as an Independent Organization (n=59)	<b>27.1%</b> (n=16)	<b>39.0%</b> (n=23)	<b>33.9%</b> (n=20)

(Continued on page 5)

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**TABLE 2**  
**List of Respondents' Rankings of Top Five Strategic Initiatives**  
**Based on Highest and Next Highest Rating of Attractiveness**

Initiative	Most Attractive	Second Most Attractive	Combined Frequency
1. History of Big Issues in Accounting (n=53)	28.3% (n=15)	49.1% (n=26)	77.4% (n=41)
2. Compilation of Accounting History Teaching Resources on the Academy Website (n=54)	42.6% (n=23)	29.6% (n=16)	72.2% (n=39)
3. Putting Accounting History Back into Our Textbooks (n=55)	36.4% (n=20)	32.7% (n=18)	69.1% (n=38)
4. Continuing Education-Type Sessions to Increase Familiarity with Accounting History (n=53)	32.1% (n=17)	32.1% (n=17)	64.2% (n=34)
5. Intellectual History Timeline Similar to AEA (n=53)	37.7% (n=20)	24.5% (n=13)	62.2% (n=33)

### Appendix A

#### Survey Questions Posed to AAH Members

Dear AAH member,

I write to seek your input on the draft of the Academy strategy that was distributed this past summer. That document included discussion of two broad issues regarding the future direction of the Academy: (1) Structure & Governance, and (2) Strategic Initiatives. The questions below concern these two areas.

#### **I. Structure & Governance**

Three primary options are available on the focus and direction of the Academy as follows:

- A. Broaden the Academy to become an interdisciplinary international scholarly society.
- B. Keep the Academy's U.S. focus and seek status as a new section of the American Accounting Association.

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- C. Maintain the status quo where the Academy continues to operate under its present structure as an independent organization.

Rank options A, B and C in order of preference.

In 100 words or less, please explain the primary reason why you prefer the option you ranked first.

## **II. Strategic Initiatives**

Several specific suggestions were made in the original document for possible initiatives that could be developed to increase awareness of history within the accounting academic community. These suggestions are summarized below. For more information on each of these suggestions, see the original document.

**For each of these initiatives, rank the proposed on a scale of 1 to 5 with 5 being the most attractive and 1 being the least attractive:**

### **Description of Initiative**

#### **1. Training & resources for accounting history scholars.**

- a) Publications about the process of conducting accounting history research.
- b) Continuing education type sessions at forums such as the AAA Annual Meeting intended to increase familiarity with accounting history research methods and data.
- c) Mentoring via author teams comprised of historians and talented faculty that possess classic research skills but currently lack the training in history based research.
- d) An accounting history research synthesis that summarizes the state of the art and also identifies rich opportunities for future research.

#### **2. Teaching Resources**

- a) Putting accounting history back into our main accounting textbooks.
- b) Compilations of accounting history teaching resources on the website.
- c) Development of teaching cases.

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- d) Video lectures on the history of accounting thought.
- e) Exemplars in Accounting Thought.

### 3. Conference

- a) Academic–Practitioner–Regulator Conference patterned after ICAEW.

### 4. Initiatives to Increase General Historical Awareness

- a) Intellectual history of accounting timeline similar to American Economic Association.
- b) *AHJ* Back Page akin to *Journal of Political Economy*.
- c) History of big issues in accounting.

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#### **Professor Iaroslav V. Sokolov 1938 — 2010**

St Petersburg University.

A third generation accountant, Iaroslav Sokolov was born on January 11, 1938 in Len-

ingrad to the family of an eminent Russian accountant who founded the Leningrad Club of Account-

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ants, Vyacheslav D. Sokolov (1893 – 1982). Bright researcher, outstanding pedagogue, original personality, in many respects he outlined the development of current accounting science. He published more than 700 scientific papers. Under his leadership 60 students and researchers obtained their doctorates. His works in the field of the theory and history of accounting can be viewed as a whole period in the development of economic thinking. Iaroslav Sokolov became the first President of the Russian Institute of Professional Accountants. He also presided at the Russian North West Region Auditors' Chamber. He was a member of the Accounting Methodological Committee of the Russian Ministry of Finances and the Academy of Accounting Historians. He took part in all the European Accounting Congresses of the last twenty years.

He was a world-famous scientist. Nearly all key figures of current accounting science were familiar with the works of Prof. Sokolov and actively cooperated with him. He introduced to Russia the ideas of great accountants from all over the world. He presented their works, the publication of which was achieved in Russian mainly thanks to his efforts.

He introduced the theory and practice of Russian accounting to accountants from all over the World. His book on Russian accounting was published in the United States (*Accounting, Auditing and Taxation in the Russian Federation*, Dallas 1998). In the *European Accounting Guide*, he was in charge of writing the chapter devoted to Russia. His paper (co-author Mr. Kovalev) named "In defense of Russian Accounting, a reply to foreign critics" was published in the *European Accounting Review* (1996, Vol.5, No.4). Professor Sokolov's researches on "Luca Pacioli in Russia" concerning the development of Pacioli's ideas among Russian accountants were published in *Contabilita e Culture Aziendale* (2004, Vol. IV, No.2). Many of his works on accounting education were published abroad.

On accounting theory, Iaroslav Sokolov published a series of books which have become classics of Russian accounting thinking. The most important are *Introduction to Accounting Theory* (1979), *Computer Systems and Theoretical Problems of Accounting* (1981), *Basis of Accounting Theory* (2000), *Accounting as the Sum of Economic Facts* (2010).

In the historical sphere Iaroslav Sokolov is known as an

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authority on Luca Pacioli and author of his first biography in Russian, as well as author of the first monograph in Russian on the History of Accounting. He conducted much research on different historical aspects. His main works are: *Luca Pacioli, Man and Thinker* (1974, 1983, 1994, 2001), *History of the Development of Accounting* (1985), *Accounting: from Sources until Today* (1996), *History of Accounting* (2003, 2006, 2009).

A multi-talented man, Iaroslav Sokolov did not limit himself to accounting. He had a keen interest in Shakespeare whose art he had scrupulously

studied and he published: *Shakespeare: Money, Credit and Accounting* (1996). Under the pseudonym of Dorofeev, he also published the *Memoirs of an Old Accountant*, a fictionalized narration of some events of his life. An enlightened connoisseur of literature, for many years he had gathered details concerning accountants as literary heroes and made a book of it: *The Accountant as a Character in Literature and Cinema* (2003).

Vyacheslav Sokolov  
*PricewaterhouseCoopers, Moscow*

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## Esteban Hernández Esteve Inducted into the Royal Academy of Spanish Doctors



Esteban Hernández-Esteve giving induction speech before the Royal Academy of Spanish Doctors

On 27th October 2010 AAH life member Esteban Hernández-Esteve was inducted into

the Royal Academy of Spanish Doctors (Real Academia de Doc-

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tores de España). As it is well known, the Royal Academies were a French invention. The first one was the Academie Royale des Sciences, which was founded in 1666 by Louis XIV at the suggestion of Jean-Baptiste Colbert, to encourage and promote scientific research. In Spain, they were introduced in 1723 by Philip V, the first Spanish Bourbon king, who was the grandson of Louis XIV.

The Royal Academy of Spanish Doctors has ten Sections: Theology, Humanities, Law, Medicine, Natural Sciences, Pharmacy, Economics and Political Science, Engineering, Architecture and Fine Arts, and Veterinary Medicine. Each Section has twelve full members. The members are elected from among the most distinguished Spanish scholars who have a Doctoral Degree. When a member dies the vacancy is covered by election and the elected member is given a year to prepare an entrance speech that they must read at a ceremonial session.

The speech delivered by Esteban Hernández-Esteve dealt with accounting history. It was the first time that the Royal Academy of Spanish Doctors was addressed concerning this subject. The speech was divided into two different parts. The first part con-

sisted of a thesis on the nature of accounting history. It discussed the serious dissociation nowadays between the current concept of accounting history and what the accounting historians actually do in their research. To remedy this situation, the author presents a new perspective of accounting history that intends to reconcile its concept with the research actually carried out by accounting historians today. According to this perspective, accounting history is currently much more than the study of accounting treatises and records in order to find out accounting theories, techniques and practices of the past: in its primary aspect of archival research, accounting history is a systematic methodological way to approach historical research in general. This way begins with the tracing of accounting documents on the matters and events to study and continues with the description and interpretation of these matters and events. This approach aims to obtain from accounting records all the knowledge that they are able to provide. Logically, since almost all human activities have an economic aspect that requires the keeping of accounts to a greater or lesser extent and complexity, this notion widens considerably the horizons and research fields of

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our discipline.

The second part presented empirical research as an example of how accounting history might be conducted contemporarily. The subject researched is the financing of the war launched by the Pope Paul IV and the King of France Henry II against Philip II of Spain in 1556. The political and military aspects of this war have been thoroughly studied, because it was a very important conflict that finished the period of rivalry between France and Spain during the reigns of Francis I and Charles V respectively. The complete de-

feat of the French and Holy See's troops freed Philip II from further armed conflicts with France and the Holy See up to the end of his reign.

However, the financing of the war on the Spanish side was completely ignored. Hernández-Esteve has located the whole set of accounts regarding the funds employed in the war and has studied and explained them in great detail in his speech, composing a volume with more than 260 pages. This book in Spanish can be consulted and freely downloaded from <http://www.decomputis.org>, Issue 13, December 2010.

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## The Accounting Historians Journal Selected for JSTOR

JSTOR, the selective archival and access service, has invited *The Accounting Historians Journal* to be listed and become associated with its program of commitment to both preservation of and access to important scholarly journal literature. The invitation was announced by Richard Fleischman, who is coeditor of the Journal with Christopher Napier. An Academy Task Force was appointed by President Waymire in May 2009 and concluded arrangements with JSTOR in late 2010. The digitized volumes of

*The Accounting Historians Journal* (including all back issues) will begin appearing in approximately 12 to 18 months. There will be a three year moving wall (embargo) which will allow for other subscription services and The Academy to continue to focus on directing availability of these numbers to additional audiences.

JSTOR organized in 1995 is widely recognized as the world's premier digital archive of scholarly literature. The Journal will appear in the business group listing, and have key reference listings in History, Economics and Finance.

## **Sydney School of Accounting: 50th Anniversary**

Frank Clarke, Graeme Dean and Murray Wells\*

The ‘Sydney School of Accounting’ is the enduring legacy arising from the tenure of Ray Chambers in the Department (now the Discipline) of Accounting in the University of Sydney. Raymond John Chambers (1917–99) was born and educated in Newcastle, New South Wales, before being awarded a scholarship to study economics at the University of Sydney, from which he graduated in 1939. He was the first full-time lecturer in accounting at the university (in the Department of Economics), becoming senior lecturer in charge of accounting in 1953, at a time when evening classes were the norm. In 1960 he was appointed to the university's Foundation Chair of Accounting in the newly created Department of Accounting, a position he occupied until his retirement in 1983. The appointment presaged the rise of accounting there to a standing equal to that of the traditional academic disciplines. Consistent with Cardinal John Henry Newman's

dictum that the function of a university is to expose ‘false doctrines and profess the truth’, he set about establishing a cadre of scholars wedded to the discipline of accounting and dedicated to the pursuit of evidenced-based research. Of that cadre which husbanded the Sydney School, eighteen eventually became professors of accounting in Australia, the United States and the United Kingdom.

Chambers' intellectual school was forged during a dynamic period described by Chambers and Dean (1986, ‘General Preface’) as ‘one of substantial business growth, of conglomeration on a large scale by mergers and takeovers, of intense multinational corporate development, of increasing use of modes of organization and methods of financing that were novel at the beginning of the interval ... The accountancy profession grew in scale and changed in style under the influence of such things as these.’<sup>1</sup> By the 1970s the department had

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\* Frank Clarke is Emeritus Professor, University of Newcastle and Honorary Professor, University of Sydney; Graeme Dean is Professor of Accounting, University of Sydney; Murray Wells is Emeritus Professor, University of Sydney

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<sup>1</sup> R. Chambers and G. Dean (eds), *Chambers on Accounting, Vol. I: Accounting, Management and Finance*, Garland, 1986.

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grown from a small group of fewer than half a dozen full-time academics to a faculty consisting of fifteen accountants and ten lawyers.

The emergence of the Sydney School was propitious. The 1960s and 1970s was the golden age of accounting theorists worldwide — Ray Chambers, Bob Sterling, Ricco Mattessich, Maurice Moonitz, Yuji Ijiri, George Staubus, David Solomons, Will Baxter, Basil Yamey and others. Accounting was being accepted as a scientific discipline — scholars, not just technicians dominated discussion. The interface between accounting theorists and counterparts in the management sciences (such as operations research) involved liaisons by the likes of William Cooper, Abraham Charnes, Ernest Weinwurm with their management science and accounting contemporaries. Accounting scholars were directed to unraveling the *fundamental principles* (postulates) of the discipline, discarding the trendy metaphoric bases of accounting practices — stewardship and conservatism. The focus then switched to the *function of accounting, decision usefulness, financial attributes and the measurement* of them. In such an age of discovery for accounting, foremost through-

out was a focus on the history and development of ideas, their mutation and, often, their misuse. In that environment the contagion of Chambers' enthusiasm, his example and pursuit of academic excellence and breadth of scholarship nurtured the Sydney School, to rival the other main schools of accounting — at the London School of Economics and the University of Chicago.<sup>2</sup> The former was known for reconciling concepts of accounting and economic income, specifically advocating deprival value — a variant of replacement cost accounting; the latter for its advocacy of 'market' solutions rather than government intervention.

Uppermost in Chambers' explorations was a search for a definitive function of accounting. He adopted a 'balance sheet' viewpoint in the calculation of income, but with the recognition of the need to *articulate* definitions of asset, liability, revenue and expense, distributions and contributions. In this regard he anticipated what is now widely

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<sup>2</sup> While other institutions including UCLA, UC at Berkeley, Stanford, the University of Michigan and Ann Arbor had many leading accounting academics such as Moonitz and Paton, they were not known for any unifying school of thought.

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known as the ‘conceptual framework’ of accounting, grounded in the business environment within which accounting provides a service function.

Members of the Sydney School followed Chambers in pursuing the exposure of false doctrines, fastidiously scrutinizing conventional practice and schooling students to prosecute reform so that accounting might provide serviceable financial information to the public at large, in an orderly commercial environment. The school sought to enhance accounting’s recognition as an equal amongst the accepted university disciplines. To that end other visions were also pursued — particularly Chambers’ desire for, and pursuit of, general public awareness that there could be a better corporate reporting system — a system based not on custom and dogma, but one that was scientifically based. This entailed the need for greater recourse to research, to theoretical explorations, to the history of its underpinning ideas, and to empirical findings and the testing of reform proposals.

Several characteristics differentiated Sydney from other accounting schools in Australia and elsewhere, and continue to do so. Of particular note is its consistent missionary-like zeal to reform

conventional accounting by eliminating observed deficiencies in accounting practice.<sup>3</sup> That zeal led to students within the School being introduced to methods of systematic enquiry; rote learning of accepted practices and doctrines was replaced by inculcating scientific methods, the principles of measurement, the use and abuse of language as a means of communication and the gathering of evidence to underpin reasoned thinking. Proposals for reform resulted — many relating to the law of company accounts, predicated on auditing and accounting being integrally connected.

As an example, and as most subtitles of the following books imply, the serviceability of the current accounting for corporate groups is contestable — from Chambers’ *Accounting in Disarray: Reform of the Law of Corporate Accounts* (1973, 1980) and Walker’s *Consolidated Statements: A History and Analysis* (1978) to, more recently, Clarke, Dean and Oliver’s *Corporate Collapse: Accounting, Regulatory and Ethical Failure* (1997, 2003), and Clarke and Dean’s *Indecent Disclosure: Gilding the Corporate Lily* (2007). These books have a

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<sup>3</sup> See Chambers, ‘Observation as a Method of Inquiry’, *Abacus*, December 1973.

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common theme, proposing a fully worked, alternative method for group accounting and reporting.

Having settled on a function of accounting in *Accounting, Evaluation and Economic Behavior* (1966, p. 4), ‘to provide detailed and aggregate financial information as a guide to future action in markets’, Chambers identified the need for accounting to satisfy a ‘decision usefulness’ criterion. This was developed into the logically rigorous system which has become widely known as ‘CoCoA’ (Continuously Contemporary Accounting). It conflicted with the current conventions, yet was consistent with a large body of economics literature on money, prices, price levels and price structures, the tenets of measurement theory and the common sense rules of financial calculation. It requires that a business’s wealth be measured by the unencumbered current general purchasing power it commands; income is the increase in the entity’s net wealth; and loss, the decrease. Net wealth is the aggregate of the face values of its cash and other liquid assets plus the cash equivalent of its physical assets, less the contractual amount of its liabilities. The cash equivalent of separable physical assets is taken to be best indicated by their

respective current selling prices. Transactions are accounted for in a manner consistent with traditional double entry processes and the matching principle is used systematically. Income for a period under CoCoA has three components: first, net revenues — all receipts less all payments made in the course of business; second, a price variation adjustment — the net amount of all changes in the cash equivalents of physical assets; and third, the capital maintenance adjustment — the scale adjustment necessary to restate net wealth at the period’s commencement in terms of the general purchasing power of the currency at the end of the period.<sup>4</sup> This prescription has enabled those following Chambers to examine rigorously, through higher degrees and subsequent publications, other issues in accounting, particularly — accounting education (Birkett), allocation of overheads and the use of transfer prices (Wells), ethics and governance (Perera), the principles of auditing (Wolnizer), creative accounting and company failures (Clarke and Dean), creative accounting generally and public sector accounting more

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<sup>4</sup> In *The Sydney School of Accounting* (2010) we recount additional differentiating characteristics — especially in Chapter 2.



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specifically (Walker), philosophy and critical accounting (Gaffikin), statistical inference (Johnstone), sociology of the accounting profession (Poullaos), international accounting (Gray) and international accounting standards setting (Rahman and Islam).

Central to the Chambers' legacy, and a continuing feature of the Sydney School, has been the journal *Abacus*, one of the leading international journals in accounting. Launched by Chambers in 1965 after a difficult birth, the journal was edited continuously by Sydney School members for nearly 45 years — Chambers (1965–74), Wells (1975–94), Dean (1995–2009; and assistant editor from 1987–95), with Brooker and Clarke associate editors (1967–68 and 1983–86, respectively). *Abacus* was originally published by Sydney University Press, but in a show of support from practitioners and alumni, it has been 'owned' by the Accounting Foundation within the University of Sydney since 1988.

That kind of support is a further differentiating feature of the Sydney School. There has been an enduring engagement with the accounting profession for over fifty years. The 1950s saw the seed sown for a closer relationship with practice, in the form

of a proposed Town and Gown Society — the Pacioli Society. It endures as the only accounting town and gown society in Australia. Chambers and his intellectual school forged further connections through their involvement in conferences sponsored by bodies including the University Extension Board, the Public Accountants Registration Board and the Australian Institute of Management; through company-sponsored seminars run by leading companies; as well as lectures by Chambers and his colleagues to business organizations like Rotary and Probus. That ongoing relationship is evidenced by Sydney School members serving in senior roles in professional and academic bodies. Examples include: Chambers — president of the (then) Australian Society of Accountants (now, CPA Australia); Wells served on National Council and as President of the N.S.W. Division of the Society; Dean, Gaffikin, Wells and Wolnizer — chaired the National Education and Membership Committee; Chambers and Craswell — presidents of the Association of University Teachers of Accounting (now the Accounting and Finance Association of Australia and New Zealand); Wells and Gray — presidents of the International Association for Accounting

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Education and Research; Chambers and Wells — International Distinguished Visiting Lecturers of the American Accounting Association; Chambers, Dean and Clarke (twice) were Visiting Erskine Fellows at the University of Canterbury (New Zealand) and, following Chambers' example, Sydney School members have published widely, with Chambers, Clarke, Dean, Gray, Walker and Wells ranking strongly in Heck's (2009)<sup>5</sup> list of top accounting academic publishers over the fifty years 1959–2008. Further, like Chambers before them, Walker, Dean and Clarke continue to address contemporary accounting matters in the business media.

In the late 1960s and throughout the 1970s leading practitioners provided strong support for Chambers' moves to develop a strong town-and-gown relationship. Consider the following extract from a letter dated 29 September 1958, from the president of the Institute of Chartered Accountants, R.A. Irish, who opined presciently to Chambers: 'As you know, there are many in our profession who are pleased to see a closer relationship develop-

ing between the University and the Institute, and perhaps the time is not far distant when the academic training for our profession will become a wholly a University function'. Tangible evidence of this relationship was provided by Wells' Chair being named the Arthur Young Professor of Accounting in 1985.

The achievements of the Sydney School were celebrated on 11 November 2010 at a formal dinner in the University of Sydney's Great Hall as part of the Discipline's golden jubilee. A monograph providing some anecdotes and notes of interest about the first four decades of the Department of Accounting was launched — *The Sydney School of Accounting: The Chambers Years*.<sup>6</sup> Most importantly, the dinner was an opportunity for those present to celebrate and honour the distinguished achievements, professional leadership and contributions of many Sydney accounting alumni.

Concluding proceedings at the dinner, the Dean of the Faculty of Economics and Business, Professor Peter Wolnizer (a Sydney School member himself) observed, 'On this Golden Jubilee of

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<sup>5</sup> J. Heck, *Most Prolific Authors in the Accounting Literature Over the Past Half-Century: 1959–2008*, Working Paper, 2009.

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<sup>6</sup> To see photos from the event go to: [http://ws.econ.usyd.edu.au/accounting/photo\\_gallery/](http://ws.econ.usyd.edu.au/accounting/photo_gallery/).

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Accounting scholarship at the University of Sydney we are celebrating an Australian success story. From modest beginnings fifty years ago, the Department of Accounting at Sydney became recognized and respected internationally as the Sydney School of Accounting.'

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Clarke, F.L., Dean, G.W., and M.C. Wells, *The Sydney School of Accounting: The Chambers Years* (Sydney: Sydney University).

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The Academy of Accounting  
Historians has changed web  
platforms — look for us at  
our new web address:  
*<http://www.aahhq.org/>*

## **Book Review**

# **A Chance to Publicize Accounting History: Killer Colt: Murder, Disgrace, and the Making of an American Legend by Harold Schechter**

Book Review by  
Richard Vangermeersch

Killer Colt by Harold Schechter, the dean of true-crime historians and professor of American Literature at Queens College, depicts the life and death of John C. Colt — in my view, the most significant American accounting textbook writer of the nineteenth century. Schechter wisely also compares the life of J.C. Colt with that of his brother, Samuel Colt of Colt-45 Fame.

I have had the thrill of sharing my voluminous files on John C. Colt with Harold and have participated with him in subsequent research. He has taken full use of the Colt Family Papers at the Archives and Special Collections at the University of Rhode Island Library. Harold is a true historian and his book is fully referenced and indexed.

Let me not spoil Harold's book for you by revealing too much about the story, plot, the murder, the trial, the newspaper coverage, the appeal, and, finally, the day of the execution. Need-

less to say, this may have been the most spectacular murder story of 19th century New York City.

My purposes of this brief piece is: (1) to get you to read this thriller; (2) to get you to interest your colleagues and students in it; and (3) to develop further accounting history scholarship about John C. Colt. Harold's book should be a best seller. WHAT AN OPPORTUNITY FOR ACCOUNTING HISTORIANS TO POPULARIZE OUR FIELD.

Please visit:

1844 Double Entry Book-keeping Textbook by John C. Colt:  
[http://digitalcommons.uri.edu/sc\\_pubs/19/](http://digitalcommons.uri.edu/sc_pubs/19/)

Description of John C. Colt papers at URI Special Collections  
[http://www.uri.edu/library/special\\_collections/Colt/John\\_C\\_Colt.html](http://www.uri.edu/library/special_collections/Colt/John_C_Colt.html)

Vangermeersch working paper on life and writings of John C. Colt:  
[http://digitalcommons.uri.edu/sc\\_pubs/18/](http://digitalcommons.uri.edu/sc_pubs/18/)

Vangermeersch working paper on four addresses by John C. Colt:  
[http://digitalcommons.uri.edu/sc\\_pubs/9/](http://digitalcommons.uri.edu/sc_pubs/9/)

# Accounting History Journals

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Editors: Richard K. Fleischman and Christopher Napier

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- 53-90 Jeffrey J. Archambault and Marie E. Archambault. Financial Reporting in 1920: The Case of Industrial Companies.
- 91-120 Louis J. Stewart. A Contingency Theory Perspective on Management Control System Design among U.S. Ante-Bellum Slave Plantations.
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- 123-144 Juan Baños-Sánchez-Matamoros and Fernando Gutiérrez-Hidalgo. Patterns of Accounting History Literature: Movements at the Beginning of the 21st Century.
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Editors: John Richard Edwards and Trevor Boyns

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#### Volume 20, Number 1, March 2010

- 1-22 Thomas A. Lee. Social Closure and the Incorporation of the Society of Accountants in Edinburgh in 1854.
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- 41-83 Carlos Orlando Rico Bonilla. Confiscación de bienes eclesiásticos en Colombia. La contabilidad de la Agencia General de Bienes Desamortizados (1861-1888) (Expropriation of church properties in Colombia. The accounting of the Agencia General de Bienes Desamortizados (1861 -1888)).
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- 191-226 Cengiz Toraman, Batuhan Güvemli, and Fatih Bayramoglu. Imperial shipyard (tersane-i amire) in the ottoman empire in 17th century: management and accounting.



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Editor-in-Chief: Christopher Chapman

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- 81-94 Michael John Jones. Sources of Power and Infrastructural Conditions in Medieval Governmental Accounting.

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#### **Volume 35, Issue 3, April 2010**

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- 360-376 Garry D. Carnegie and Christopher J. Napier. Traditional Accountants and Business Professionals: Portraying the Accounting Profession after Enron.
- 377-392 Crawford Spence. Accounting for the Dissolution of a Nation State: Scotland and the Treaty of Union.

#### **Volume 35, Issue 4, May 2010**

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#### **Volume 35, Issue 6, August 2010**

- 596-627 Nooch Kuasirikun and Philip Constable. The Cosmology of Accounting in Mid 19th-Century Thailand.
- 628-657 Stephen P. Walker. Child Accounting and 'The Handling of Human Souls.'

### **Abacus**

Editor-in-Chief: Stewart Jones

<http://www.wiley.com>

#### **Volume 46, Issue 1, March 2010**

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# The Accounting Historians Notebook

## Call for Papers

The Editors of *The Accounting Historians Notebook* are looking for article submissions suitable for publication within the Notebook. Articles for consideration should be of broad interest to Academy members. Articles might be considered unlikely to be published in established accounting journals because of topic or short length. Possible topics might include: accounting history research techniques, equipment and software useful to history research, and descriptions of accounting archives and large accounting resource collections. Papers should be sent in electronic form (via e-mail if possible) to Jim McKinney at: [jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu) or David Oldroyd at [david.oldroyd@ncl.ac.uk](mailto:david.oldroyd@ncl.ac.uk)

# Accounting History Conferences

## Selected Accounting History Presentations



**2<sup>nd</sup> The Balkans and  
The Middle East Countries  
International Conference on Auditing  
and Accounting History  
Istanbul, Turkey — 18 September 2010**



Esteban Hernandez Esteve — Accounting History, A Privileged Way to Approach Historical Research. An Illustrative Case: The War of France and the Holy See Against Spain, 1556-1559 A.D.

Jean Guy Degos — The Schizophrenia of Accounting Historians: Doctor Jekyll, Historian and Mister Hyde, Accountant

Mustafa Budak — Archive Documents interms of Accounting History

Mikhail I. Kuter, Marina M. Gurskaya, and Alexander G. Shikhidi — J.Savary's Commentary - Historical Aspects in Development of the Accounting Reporting

Mikhail I. Kuter, Marina M. Gurskaya, and Konstantin M. Kuter — New Vision of the Uncompleted Ending of Chapter 26 of Pacioli's Treatise

Alexandra Trifu — Account-Ability: Science and Art Supporting Economies and Cultures through Centuries

Viatcheslav Sokolov — Particularities of Accounting for Property, Plant and Equipment in the USSR

Tatiana Mal'kova — Ancient Rus Birch-Bark Accounting

Svetlana Karelskaya — Concepts of "Static" and "Dynamics" in Accounting Works by Russian Statisticians

Ugur Kaya and Mehmet Durgut — Historical Development of Human Resource Accounting

Zeynep Arikan, Osman Sirkeci, and Abdullah Burhan Bahçe — Cornerstones of Accounting History

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Dilek Teker — World Congresses of Accountants and Issues Discussed in Parallel with Economic Developments, 1904-1952

Ayten Çetin, Necdet Yılmaz, and Ismail Küçük — Papers Presented at the World Congress of Accounting Historians and Participating Countries, 1970-2008

Mehmet Fatih Bayramoğlu, Fatma Ulucan Özkul, and Sedat Özel — World Congresses of Accountants During the Second Half of the 20th Century and Effects of Economic Developments on These Congresses, 1952-1997

### **Accounting History Topic: Financial Accounting and Reporting**

Guiseppe Galassi and Andrea Cilloni — Synthesis, Quantitative Ex Post and Ex-ante Determinations and Stochastic of Lino Azzini and Carlo Masini Further Methodological Developments

David Olroyd — An Historical Perspective on the Objectives of Financial Re-

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Abdulkadir Pehlivan and Bilal Gerekan — The Consequences of Modernity and Accounting

Claudia Grigorias- Ichim — Financial Statements in Centralized Economy Vs Financial Statements in Market Economy - Romanian Case Study

Katarina Zager, Nikolina Smrekar, and Ana Oluic — Business Rules and Rules for Preparing Financial Statements in Opus of Benedict Kotruljevic and Today  
Rossen Petkov — Historical Perspective of Measurement and Recognition of Internally Generated Intangible Assets

Famil Samiloglu, Ali Ihsan Akgün, and Izzet Kaya — The Process of Historical Development of Goodwill and Analysis of Goodwill According to Turkish Financial Reporting Standards

Snejena Basheva and Rossen Petkov — Proposed Accounting Framework for Disclosing Human Capital into the Notes of the Financial Statements

Alla Ozeran — The Concept of Financial Results in a System of Accounting and Financial Reporting by Enterprises of Ukraine

Sudi Apak, Mikail Erol, Osman Uluyol, and Ahmet Akcan — Waqfs in the Ottoman Empire and the Accounting Record System in the Waqfs

Umida Fayzieva — Management Accounting - Modern View into the Company Future

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Juta Tikk — Historical Review and Underlying Trends in the Estonian Accounting Developments

Mahmut Sezinler — The Merdiban Method Used in Ottoman State Accounting: The Organization of a Central Accountancy and Recordkeeping System

Fehmi Yildiz and Batuhan Güvemli — Camiu-l Hesab: A Merdiban Style Accounting Instruction Book from the Early 14th Century Ilkhanate State

Kambiz Forqandoost Haqiqi and Iman Chashmfasa — Overview of Different Paradigms Concerning the Origin of Double Entry Bookkeeping

Mehmet Özbirecikli and Ümmühan Aslan — The First Course Book on Double Entry Accounting in the Ottoman Era

Yoshiaki Jinnai — The Relationship of the Double Entry Bookkeeping System to Capitalist Accounting: A Japanese Perspective on the Development of Accounting

Ömer Faruk Batirel and Oktay Güvemli — The Ottoman Empire Reformation Era (1839-1976): First Public Legislation & Practice

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Rüstem Baris Yesilay and Ebru Dolunay — Analysis of Ottoman Economy on the Basis of Imaret's Accounting Records in 14th and 17th Centuries

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Melike Torun and Tugba Tüzemen — The Effects of the Global Crisis on the Private Sector and Employment in Turkey

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Cristina Mioara Vasile, Cambera Bogdan, and Ramona Iulia Tartavulea — Present and Future Financial Solutions: Hedge Accounting

Zayed Abouhdema Ali Milad, Vojkan Vaskovic, and Layth Nesseeef — Credit Bureau as a Methodology for Monitoring of Credit Debt

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Mahmut Yardimcioglu — Advent of Banking in Turkey and "Karaman National Bank" as a Historical Case

Celali Yilmaz — The Ottoman Banks and Corporations in the Early 20th Century

Yildiz Özerhan Akbulut and Burcu Nazlioglu — Research on the Role of Islamic Finance in the Turkish Banking System

Tangül Hincal and Z. Özge Yetkin — The Establishment of the Central Bank of the Republic of Turkey

Osama S. Abdelsadek and Eid Awad Hassan — A Theoretical and Empirical Study of Earnings Management: An Evidence from Egypt

Fatih Temizel, Cengiz Toraman, and Sinan Yilmaz — Stakeholder and Investor Relations Management in a Sovereign Wealth Funds Context

Ilhan Ege — Banking in Anatolian Region during the National Banking Period: Case of Karaman National Bank Ottoman Corporation (1915-1965)

Tugba Tüzemen and Serap Atbas — The Effects of the Regulations on the Turkish Banking Sector During the 2008 Global Crisis Period

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Necati Aydin — Mehmet Cavit Bey (1875-1926) and his Thoughts  
Viatcheslav Y. Sokolov — Great Contribution to Accounting History, Leading Russian Accounting Theorist: Yaroslav V. Sokolov (1938-2010)

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## **7th Conference on Accounting History**

**Leon, Spain, November 10-12, 2010**

**Regnum Legionense: Computandi ratio MC annos historia adhibita  
(Kingdom of León: The Accounts of 1100 Years of History)**

### **November 10**

Esteban Hernández-Esteve — Sale of Trades, Nobilities and Jurisdictions Registered in the Accounts of the Royal Factory of the Kingdoms of Spain (1557-1560)

Eduardo R. Scarano — Methodological Aspects of Double Entry Bookkeeping and Accounting Value

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### **November 11**

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Jesús Basulto Santos — Some Accountings Items Related to the Calculation of Probabilities

Francisco Javier Quesada Sánchez — Family, Social and Financial Economy in the Kingdom of León Between 900 and 1230. An Approach

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**Sokolov Reading: View from the  
Past to the Future**  
**10-11 February 2011 Saint-Petersburg, Russia**  
**Saint-Petersburg State University**  
**International Scientific Conference Program**



**10 FEBRUARY, THURSDAY**

**House of Scientists of Russian Academy of Sciences**

**PLENARY SESSION**

James J. McKinney, Academy of Accounting Historians President —  
Condemnation, Prohibition, and Disappearance of Public Accounting Firms Or-  
ganized as Corporations in the United States Accounting Profession  
Oktay Güvemli and Batuhan Güvemli — Accounting World Congresses and  
Yaroslav V. Sokolov's Evaluations on the Socialist Accounting Order  
Giuseppe Galassi — The Foundations of Information Economics, Decisions and  
Economia Aziendale

**11 FEBRUARY, FRIDAY**

**The Faculty of Economics, Saint-Petersburg State University**

**SESSION 1. ACCOUNTING HISTORY**

1 MEETING. Chairman – Giuseppe Galassi

Jean-Guy Degos — Early Works of an Accounting Theorist in Russian Csars  
Alexander II and Alexander III's Time: Eugene Léautey (1845-1909)  
Alan Sangster and Greg Stoner — Pacioli's Forgotten 4th Book: the Ricordanze  
Mihail I. Kuter — Russian Presence in the Archiv Datini and its Implications  
Angela Orlandi — The Affirmation of Double-entry Bookkeeping in the Busi-  
ness Accounts of Tuscan Merchants in the Late Middle Ages

2 MEETING. Chairman – Oktay Güvemli

Jaan Alver and Lehte Alver — Karl Inno – the Most Talented Estonian Professor  
of Accounting, Banking and Business Economics in 1930s and 1940s  
Vyacheslav Y. Sokolov — Accounting for PPE in Soviet Times  
Tatiana V. Eremenko — The Formation of the Concept of “Amortization” in the  
Methodology of Accounting

3 MEETING. Chairman – Vyacheslav Y. Sokolov

Dmitry V. Nazarov — Contribution of I.I. Betsky and G.A. Sakharov to the  
Establishment of Russian Accounting Science

*(Continued on page 31)*

(Continued from page 30)

Irina N. Lvova — Theory of Accounting as a Part of Accountant's Professional Knowledge: a Historical Aspect

## **SESSION 2. ACCOUNTING THEORY**

1 MEETING. Chairman – James J. McKinney

Jacques Richard — Meanings and Roots of the Word “Accounting”: a Comparative Study of Sixty Five Languages

2 MEETING. Chairman – Jacques Richard

Victor I. Strazhev — Looking at the Object and Subject of Accounting from the Past and Present

3 MEETING. Chairman – Mihail I. Kuter

Kim Y. Tsygankov — The Theory of Accountancy: the Past and the Present  
Svetlana G. Vejera — Development of Land Accounting Methodology in the Context of Synergetic Philosophic Paradigm of Scientific Knowledge

## **SESSION 4. YAROSLAV V. SOKOLOV IDEAS IN ACCOUNTING, ANALYSIS AND AUDIT**

1 MEETING. Chairman – Natalya N. Karzaeva

Vitaliy B. Ivashkevich — In Honour of Yaroslav Sokolov

Natalia N. Maluga and Irina V. Zamula — Presentation of Book “Afterword: Dedication to Yaroslav Sokolov”

Lubomira M. Kindratskaya — The Recognition of Yaroslav V. Sokolov Thoughts in Accounting Science

Evgeniy F Mosin — Pragmatism and Romanticism of the Accounting in Ya. V. Sokolov's Papers

Tatiana O. Terenteva — Accounting Principles in Y.V. Sokolov Works

Uryi N. Guzov and Olga V. Strelnikova — Y.V. Sokolov Contribution into Development of Audit in Russia

2 MEETING. Chairman – Vitaliy B. Ivashkevich

Mihail L. Piatov and Natalya N. Karzaeva — Accounting Mysticism and Accounting Demystification in Y.V. Sokolov Works

Svetlana M. Bychkova — The International Activity of Y.V. Sokolov and His Ideas

Sergey V. Moderov and Natalia V. Generalova — IFRS in Russia: its Implementation and Professor Ya.V. Sokolov Views

Natalya A. Sokolova — Problems of Accounting Information Analysis in the Light of Professor Sokolov Theory of Information Paradoxes

Dina A. Lvova — Theory of Public Sector Accounting in Y.V. Sokolov Works

## **SESSION 5. STATISTICS AND ANALYSIS**

1 MEETING. Chairman – Dmitry A. Pankov

(Continued on page 32)



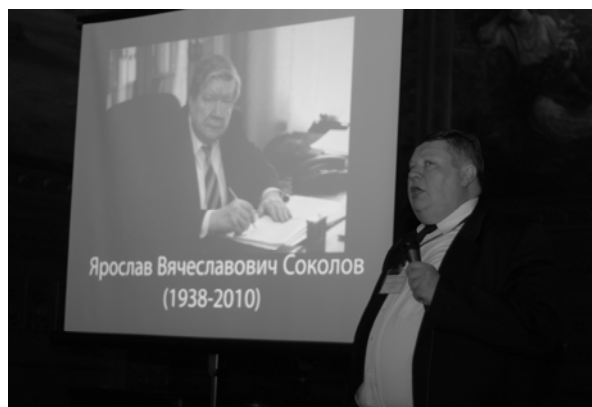
(Continued from page 31)

Jaan Alver — Development of Business Analysis in Estonia until 1991: Historical Research

2 MEETING. Chairman – Irina I. Eliseeva

Irina N. Popova — The Historical Review at Studying of Dynamics of Indicators

Tatiana O. Dyukina — History of Demography: New View



Vyacheslav Y. Sokolov



AAH President Jim McKinney



## **XVITH CONFERENCE OF ACCOUNTING AND MANAGEMENT HISTORY**

**XVI<sup>e</sup> JOURNÉES D'HISTOIRE DE LA COMPTABILITÉ ET DU MANAGEMENT**

**Nantes (France), Maison des Sciences de l'Homme Ange-Guépin**

**23 - 25 March 2011**

**PERCEPTIONS, REPRESENTATIONS AND MEASURES OF PROFIT**

**Mercredi 23 mars – Wednesday, March 23rd, 2011**

**Atelier doctoral pluridisciplinaire — Interdisciplinary Doctoral  
Workshop**

Eric Godelier Les approches historiques en gestion, intérêt et limites

Stephen Walker Researching and writing accounting history

**Jeudi 24 mars - Thursday, March 24th, 2011**

**Conférence inaugurale - Opening Plenary**

Dominique Margairaz - Les échelles du profit : entre normes et pratiques

(Continued on page 33)

(Continued from page 32)

## **Nouvelles revues - New Journals**

Stephen Walker - *Accounting History Review*

Béatrice Touchelay, Natalia Platonova – *Comptabilité(s) - Revue d'histoire des comptabilités*

## **Nouveaux outils - New Tools**

Pierre Gervais, Présentation de la base de données Marprof - Presentation of the Marprof Data base

## **Sessions parallèles - Parallel Sessions**

### **Session A1 – Présidence : Jacques Bottin**

Boris Deschanel - La justification du profit et le profit comme justification.

Discours et pratiques des négociants dauphinois installés dans les Antilles, des années 1780 aux années 1790

Pierre Gervais - Pourquoi compter, compter quoi ? Partie double, structure des comptes et mesure du profit dans des manuels et un fonds marchands du XVIIIe siècle

Yannick Lemarchand, Laure Pineau-Defois, and Cheryl McWatters - Comptes et récits de la Maison Chaurand, retour sur les liens entre comptabilité et capitalism

### **Session B1 – Présidence : Paulette Robic**

Pascal Perrot - La possibilité d'un partage plus équitable du profit : un horizon définitivement dépassé au sein des « groupes » de sociétés ?

Marie-Lucie Rossi - Légitimer le profit agricole : la Casa Spalletti en Italie au XIXe siècle

Paul Naegel - De la promesse de profits à la faillite : Charles-Jean-Baptiste Henrionnet (1815)

### **Session C1 – Présidence : Béatrice Touchelay**

Didier Bensadon - Les réponses des Hommes de Vichy face à l'absence de réglementations des comptabilités et des filiales : le Projet de plan comptable (1942) et la loi du 4 mars 1943

Yves Levant, and Marc Nikitin - Le rôle de l'Etat dans la séparation des comptabilités et l'échec du système croisé pour les ré-intégrer

David Alexander, Stefania Servalli - The State and/of Accounting Regulation

## **Vendredi 25 mars - Friday, March 25th, 2011**

## **Sessions parallèles - Parallel Sessions**

### **Session A2 – Présidence : Dominique Margairaz**

Vincent Demont - Pourquoi oublier le profit ? Cloisonnements de l'information et rationalité marchande dans le groupe Briers-Heusch-von Cassel (1620-1633)

Jacques Bottin - Pratiques de change et stratégies commerciales (1580-1640)

### **Session B2 – Présidence : Yves Levant**

Aurélien Bargain - Histoire du contrôle de gestion communal, le cas de la ville d'Angers

(Continued on page 34)

*(Continued from page 33)*

Aurélien Ragainne - L'évolution des discours sur l'évaluation des services publics par la satisfaction des usagers : une analyse comparative France et Royaume Uni sur la période 1980-2007

**Session C2 – Présidence : Marc Nikitin**

Cătălin Nicolae Albu, Nadia Albu, and David Alexander - Accounting change in Romania. A historical analysis

Nhu Tuyên Lê - Le résultat comptable, traduction du processus de désétatisation économique : la transition vietnamienne (1975 - 2005)

**Sessions parallèles - Parallel Sessions**

**Session A3 – Présidence : Jean-Luc Rossignol**

Philippe Verheyde - Mesure et démesure des profits de guerre dans le premier XXe siècle. 1. Les Galeries Lafayette et la question des profits autour de la Première Guerre mondiale

Béatrice Touchelay - Mesure et démesure des profits de guerre dans le premier XXe siècle. 2. Les profits illicites de l'Occupation

**Session B3 – Présidence : Henri Zimnovitch**

Eve Lamendour - Le profit comme récit

Karine Fabre and Pierre Labardin - Entre coût historique et valeur de marché, une histoire de la valeur comptable en France (XIXe - début XXe siècle)

**Session C3 – Présidence : Cheryl McWatters**

Muriel Petit - Management bancaire des introductions en bourse des entreprises françaises (1878-1881)

Janette Rutterford and David Green - Spreading the net: Distance, Shareholding and the Geography of Risk in England and Wales, 1870-1935

**Sessions parallèles - Parallel Sessions**

**Session A4 – Présidence : David Alexander**

Trevor Boyns, Marianne Pitts - Accounting and economic returns in British coal mining: The Carlton Main colliery, 1872–1909

Jean-François Cartonnet - Les dommages de guerre chez une grande maison de champagne, Veuve Clicquot, un essai d'analyse micro-économique

**Session B4 – Présidence : Didier Bensadon**

Pierre Labardin - Des usages du passé en gestion. L'exemple des manuels comptables (XVIIIe - XXe siècles)

Jean-Guy Degos - L'histoire axiologique, un moyen pertinent de rapprocher les historiens et les praticiens de la comptabilité

**Session C4 – Présidence : Nicolas Antheaume**

Brahima Ouattara - Symboles, référentiels et idée de la richesse en milieu jula au XIXe et début XXe siècle

Natalia Platonova - Réflexions d'Alexandre Radiščev sur les réalités et perspectives du commerce russo-chinois au XVIIIe siècle

*(Continued on page 35)*

(Continued from page 34)

## **Sessions parallèles - Parallel Sessions**

### **Session A5 – Présidence : Charles Wootton**

Thibault Le Texier - Penser l'entreprise moderne, entre profit et efficacité

Stefania Servalli - The interface of power and charity: the case of MIA in Italy in the 16th - 17th centuries

### **Session B5 – Présidence : Eve Lamendour**

Christiane Bughin, Olivier Colot, and Alain Finet - La Belgique, un petit pays, une grande histoire de noblesse et de holdings familiaux

Nicolas Antheaume, Paulette Robic, and Dominique Barbelivien - Pérennité et profit à long terme - Les entreprises familiales font-elles du développement durable sans l'afficher ? Proposition d'une méthodologie d'investigation

### **Session C5 – Présidence : Pierre Labardin**

Eric Maton - Evolution des articles académiques en management et approche scientifique : le cas de l'Administrative Science Quarterly de 1956 à 2010

Henri Zimnovitch and Philippe Gillet - La responsabilité de l'enseignant-chercheur en gestion dans la formation des ingénieurs financiers



# *Calls for Papers and Other Announcements*

Please send your accounting history related announcements for publication within the Accounting Historians Notebook to Jim McKinney at [jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu).



## **The Accounting Historians Notebook**

### **Call for Papers**

The Editors of *The Accounting Historians Notebook* are looking for article submissions suitable for publication within the Notebook. Articles for consideration should be of broad interest to Academy members. Articles might be considered unlikely to be published in established accounting journals because of topic or short length. Possible topics might include: accounting history research techniques, equipment and software useful to history research, and descriptions of accounting archives and large accounting resource collections. Papers should be sent in electronic form (via e-mail if possible) to Jim McKinney at: [jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu) or David Oldroyd at [david.oldroyd@ncl.ac.uk](mailto:david.oldroyd@ncl.ac.uk)



## A Global History of Accounting, Financial Reporting and Public Policy: Europe

### Studies in the Development of Accounting Thought, Volume 14A

Volume Editors: Gary J. Previts, Peter Walton and Peter Wolnizer

ISBN: 9780857246714

Emerald Group Publishing Limited 2010

Forthcoming: December

Volume 14A is the first part of a four volume set focusing on the global history of accounting, financial reporting and public policy. This volume addresses ten European economies, including France, Germany, Italy and the UK as well as the Netherlands, Belgium, Spain, Poland, Sweden, and Switzerland. Each chapter is authored by a specialist from the country concerned.

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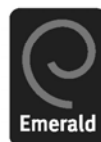
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# Academy of Accounting Historians



## 2011 Research Conference

Thursday, June 2 – Saturday, June 4, 2011

### **Modern Perspectives of Accounting History: 125 Years of the American Institute of Certified Public Accountants 1887-2012**

The Academy of Accounting Historians is sponsoring an accounting history research conference hosted by the Robert H. Smith School of Business at the University of Maryland. The conference will be held on June 2, 2011 through June 4, 2011, in College Park, MD just outside Washington, DC. The conference will begin with a reception on Thursday evening, June 2, and conclude mid-afternoon on Saturday, June 4, 2011.

Papers are invited that develop contemporary and historical perspectives of accounting. In particular papers with an emphasis on the AICPA, founded in 1887, and its role within the accounting profession are invited. Other subjects will be separately evaluated in the submission process.

The deadline for submissions is **February 15, 2011** but earlier submissions would be appreciated. Papers should include an abstract of approximately 50 words. Papers should be sent by e-mail to Jim McKinney at [jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu).

**REVIEW BOARD:** Papers will be reviewed for inclusion in the conference by a board of reviewers.

**VENUE:** The conference will be held at the Robert H. Smith School of Business, Van Munching Hall, University of Maryland at College Park, College Park, MD 20742. Discounted lodging will be available at the Marriott run University of Maryland University College Inn & Conference Center, located within a five minute walk to the Smith School. Further details will be provided when available on the Academy website. Accommodations are also available at regular rates at other nearby hotels for which information is available upon request. Infrequent shuttles to the Washington DC Metro system are available.

**Select Conferences at [www.aahhq.org](http://www.aahhq.org) for further details when available and on-line registration.**



**II INTERNATIONAL CONFERENCE**

# Before and after Luca Pacioli

Sansepolcro - Perugia - Florence  
17-18-19 June 2011



MEDAL AWARDED TO THE CONFERENCE BY THE PRESIDENTE DELLA REPUBBLICA ITALIANA



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**Centro Studi "Mario Pancrazi"**

Associazione senza fini di lucro per la valorizzazione della cultura delle matematiche

Spanish Association for Accounting and Business Management

**aeca**  
Accounting History Commission

**Società Italiana di Storia della Ragioneria**

**UNDER THE AUSPICES OF**

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- *Senato della Repubblica Italiana*
- *Presidenza del Consiglio dei Ministri*
- *Regione Toscana*
- *Provincia di Arezzo*
- *Provincia di Perugia*
- *Comune di Firenze*
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**II INTERNATIONAL CONFERENCE**

## Before and after Luca Pacioli

Sansepolcro - Perugia - Florence - 17-18-19 June 2011

**June 16th** Arrival of participants in Città di Castello (PG) and accommodation at Hotel Garden

**June 17th** TEATRO CONVITTO "REGINA ELENA"

Via San Bartolomeo, n. 1 - Sansepolcro

- 09:00 Welcome to participants by Local Authorities and by Prof. Luciano D'Amico, President of the Società Italiana di Storia della Ragioneria
- 09:20 Giuseppe Catturi, University of Siena, Italy. *Ethics and merchant activities at the end of the XV century: Luca between Bernardino (franciscan) and Antonino (dominican)*
- 10:00 Franco Polcri, Archivist at the Diocesan Archive of Sansepolcro, Italy. Meeting with Luca Pacioli and his family
- 10:40 Coffee break
- 11:00 Alan Sangster, University of Middlesex, London, United Kingdom. *Pacioli, school teacher and university professor*
- 11:40 Argante Ciocci, Pacioli Studios, Italy. *Mathematics among Middle Ages and Renaissance*
- 12:20 Oktay Güvemli, University of Marmara, Istanbul, Turkey. *Accounting in Turkey at the time of Luca Pacioli*
- 13:00 Lunch
- 15:00 Basil Yamey, London School of Economics, United Kingdom. *Pacioli, Manzoni, Oldcastle and Ympyn revisited*
- 15:45 Giuseppe Rossi, Commercial Institut "LSalviani" of Città di Castello, Italy. *Research Itinerary: from Piero della Francesca to Luca Pacioli*
- 16:15 Coffee break
- 16:15 **ROUND-TABLE: Accounting and history.** Conducted by Esteban Hernandez-Esteve, President of the AECA Accounting History Commission
- 18:00 **Parallel Sessions**

Note Bene: Two sessions for some papers presentation are foreseen, on the basis of the first, the best. Official languages of the Conference are Italian and English. At Sansepolcro and Perugia sessions will be provided simultaneous translation and consecutive at the Florence session



**June 18th**

09:00 **SANSEPOLCRO TOUR:** Via de' Cipolli, Museo Civico, Palazzo delle Landi, Cathedral, Hotel Aboca  
13:00 Lunch

**AUDITORIUM FONDAZIONE CASSA DI RISPARMIO DI PERUGIA.** Corso Vannucci, 47 - Perugia

Welcome to participants by Municipal Authorities of Perugia

- 16:15 Andrea Bellucci, University of Perugia, Italy. *Luca Pacioli professor in Perugia*
- 17:00 Gianfranco Cavazoni-Libero Mario Mari, University of Perugia, Italy. *Pacioli's school in Perugia*
- 17:45 Massimo Ciambotti, University of Urbino, Italy. *Luca Pacioli, double-entry bookkeeping, accounting and society history*
- 18:30 Limeng Song, University of Zhognan, China. *Accounting in China at the time of Luca Pacioli*

**June 19th**

- 09:00 **FLORENCE:** Visit the Pacioliانو Necrologium preserved at the Convent of St Croce
  - 11:00 **PALAZZO VECCHIO - Salone dei Duecento - Firenze** Enrico Giusti, University of Florence, Italy. *Mathematics, from Abaco schools to University*
  - 12:00 Jim McKinney, President of The Academy of Accounting Historians, Cleveland, Ohio, USA. *Activities of the Academy of Accounting Historians*
- CLOSING SPEECH**  
Esteban Hernandez-Esteve, Autonomous University of Madrid, Spain. *Incanubula on mathematics published before Pacioli's Summa*
- 13:00 Lunch



# Accounting History

## Call for Research Proposals

### The second *Accounting History* International Emerging Scholars' Colloquium

Vallendar/Koblenz  
Germany

**13-15 July 2011**

Organized in cooperation with  
WHU – Otto Beisheim School of Management

This international forum is designed for emerging scholars of all ages and career stages, including doctoral degree students, new faculty and other emerging accounting researchers who have an interest in accounting's past and present and who seek directions and guidance in embarking upon and undertaking specific historical accounting research projects.

The second forum will be hosted by the WHU – Otto Beisheim School of Management which is located in Vallendar near Koblenz, in the heart of the Rhine valley and just one hour from both Frankfurt and Cologne airports. The forum will be led by Garry Carnegie of RMIT University and Brian West of the University of Ballarat, Australia who are the editors of *Accounting History*, the journal of the Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand.

Other senior faculty members participating in the colloquium will comprise Marcia Annisette, York University, Canada, Elena Giovannoni, University of Siena, Italy, Christopher Napier, Royal Holloway, University of London and Utz Schäffer and Thorsten Sellhorn of WHU - Otto Beisheim School of Management, Germany.

Research proposals and brief bibliographical details should be forwarded to Garry Carnegie by **15 April 2011**: [garry.carnegie@rmit.edu.au](mailto:garry.carnegie@rmit.edu.au)

Further information is available at the ZAHIESC website: <http://www.whu.edu/accountinghistory>

Inquiries may be directed to the Colloquium Convenor, Mrs. Evelyn Busch, WHU – Otto Beisheim School of Management: [evelyn.busch@whu.edu](mailto:evelyn.busch@whu.edu) Information about the WHU is found at: <http://www.whu.edu> Information about visiting Koblenz is obtainable at: <http://www.koblenz.de/>

## ACCOUNTING HISTORY REVIEW CONFERENCE

Cardiff University, 12th-13th September 2011

### ANNOUNCEMENT AND CALL FOR PAPERS

The 23rd accounting history conference organised at Cardiff Business School will be the launch event for *Accounting History Review*. In accordance with the focus of the journal a key theme of the conference will be 'Accounting in History' - exploring the scope for greater interdisciplinary engagement between accounting and mainstream historians. The guest speakers are historians whose work has important implications for accounting history research. Plenary addresses will be given by Mary Poovey, New York University, author of *Genres of the Credit Economy: Mediating Value in Eighteenth and Nineteenth-Century Britain* and *A History of the Modern Fact*; and Evan Jones, Bristol University, author of prize winning work on accounting for smuggling in the mid-sixteenth century.



Also with a view to stimulating the development of new research agendas there will be a panel discussion on future research directions in accounting history involving leading commentators on the state of the field over the past two decades. Panellists include Salvador Carmona, Warwick Funnell, Christopher Napier and Stephen Walker.

The conference will also feature parallel sessions. Theoretical, empirical and review papers are welcomed in all areas of accounting history.

Delegates are provided with the opportunity of receiving constructive feedback, in an informal setting, on papers ranging from early working drafts to fully developed manuscripts. The programme allows approximately 35 minutes for presentation and discussion.

The conference, organised by Malcolm Anderson and Stephen Walker, will be held in the prestigious Glamorgan Building of Cardiff University. Sessions will commence on the morning of 12th September 2011 and conclude in the late afternoon of 13th September. The event will feature a wine reception sponsored by Taylor & Francis on 11th September, conference lunches, teas and a dinner in the Great Hall of Caerphilly Castle, one of the most impressive medieval fortresses in western Europe. A link to local hotel and university accommodation booking can be found on the conference website: [www.cf.ac.uk/carbs/conferences/ahr2011/index.html](http://www.cf.ac.uk/carbs/conferences/ahr2011/index.html).

Those wishing to offer papers to be considered for presentation at the conference should send a one page abstract (including name, affiliation and contact details) formatted in Word as an email attachment by **1st June 2011** to [Carbs-Conference@cf.ac.uk](mailto:Carbs-Conference@cf.ac.uk). Tel +44 (0)29 2087 5731. Applicants will be advised of the conference organisers' decision by 10th June 2011. Part of the costs of this conference are being paid by the ICAEW's charitable trusts. These trusts support educational projects relating to accountancy and economics.





Università  
Ca' Foscari  
Venezia



### *International Accounting Conference*

## **ACCOUNTING RENAISSANCE: Lessons from the Crisis and Looking into the Future. Learning from Histories and Institutions**

University Ca' Foscari, Venice, Italy, 4-5 November 2011

### **ANNOUNCEMENT AND CALL FOR PAPERS**

The Conference intends to build on the awareness that the global financial crisis has challenged the accounting and auditing realm from various points of views.

Contributions are invited from authors that wish to investigate from a variety of perspectives (including that of policy-making) and with different methodologies, the relationships between financial crisis and accounting and auditing from the point of view of specific national or local contexts, as well as from a global standpoint, addressing also the ways forward for the accounting domain in a complex world where corporate information of financial and non-financial nature will play a more and more important role.

#### ***Key deadlines for paper submissions:***

Full paper submissions:	05 July 2011
Notification of acceptance:	31 July 2011
Submission of the definitive version:	10 October 2011

Papers should be submitted through the Conference website.

Co-chairmen of the Scientific Committee:

Prof. Luciano Olivotto ([olivotto@unive.it](mailto:olivotto@unive.it)) & Prof. Stefano Zambon ([stefano.zambon@unife.it](mailto:stefano.zambon@unife.it))

**Website of the Conference:** [www.accountingrenaissance.org](http://www.accountingrenaissance.org)

**Platinum Sponsor of the Conference**

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**CALL FOR PAPERS**  
**13TH WORLD CONGRESS OF**  
**ACCOUNTING HISTORIANS**  
**NEWCASTLE UPON TYNE**  
**17-19 JULY 2012**

[www.ncl.ac.uk/nubs/about/events/worldcongress](http://www.ncl.ac.uk/nubs/about/events/worldcongress)

Supported by ICAEW'S charitable trusts and the Academy of Accounting Historians

Newcastle University Business School is delighted to be hosting the 2012 World Congress of Accounting Historians which will take place in the university campus in the heart of the city centre. Newcastle is conveniently located 3 hours from London by train and connected to all international routes via its international airport. The region is rich in historical interest including Hadrian's Wall.

The purpose of the Congress is to act as a forum, bringing together scholars from around the world to debate thought provoking research. It is intended to be a celebration of accounting history research in all its diversity. Therefore, all topics are welcomed. The role of accounting in industrial expansion and decline has been designated as a special theme of the Congress in view of its relevance to the region in which it is being held.

**Submission details:**

In order to make the event more inclusive, authors are invited to submit papers either in English or their native language if preferred. In all cases a 600 word abstract written in English is required. The presentations should also be delivered in English and must be based on completed papers.

The abstract should be emailed to [WCAH@ncl.ac.uk](mailto:WCAH@ncl.ac.uk) by **15 January 2012**. Authors will be notified if their paper has been accepted by **15 March 2012**. Offers of acceptance will be made subject to receipt of a completed paper. These should be emailed to [WCAH@ncl.ac.uk](mailto:WCAH@ncl.ac.uk) by **30 April 2012**.

The abstracts will form the basis of acceptance decisions although we reserve the right request further information where there is uncertainty. The abstracts should cover the key areas of aims, method, findings, originality and research limitations. Accepted papers and their accompanying abstracts will be published on the Congress website.

A special section dedicated to a selection of papers presented at the Congress will be published by the British Accounting Review (BAR). Delegates wishing to be considered for this will need to submit their papers in English following BAR guidelines. Such papers will undergo the BAR's normal reviewing procedures.

# Accounting History

## The seventh *Accounting History* International Conference

### “Innovation in accounting thought and practice: Lessons from the past”

Seville, Spain  
25-27 September, 2013

Sponsored by: Department of Business Administration, Universidad Pablo de Olavide, de Sevilla, Department of Accounting, Universidad de Sevilla  
and  
Accounting History Special Interest Group of the  
Accounting and Finance Association of Australia and New Zealand

Papers will be accepted across the full range of accounting history topics and methodological and theoretical perspectives. The conference will take place in a city whose rich heritage extends from the Phoenicians to the Bourbon Dynasty. Seville was the main European harbour for more than 200 years and the source of significant developments in business and trade which also fostered innovations in accounting practice and accounting thought. Authors are therefore encouraged to address topics on innovation in accounting thought and practice which have had a pivotal or significant impact on industries, firms and academic communities, including:

- Innovations in public sector accounting;
- Innovations within auditing firms;
- Innovations in taxation;
- Innovations in the regulation of the profession and standard setting processes;
- New approaches to studying accounting history;
- Accounting education and innovation;
- The role of academics in the development of innovation;
- Understanding and developing innovations derived from business crises;
- Accounting innovations with an international dimension.

**Submission and Review of Papers:** Papers written in the English language should be submitted electronically no later than **24 March 2013** to [7ahic@rmit.edu.au](mailto:7ahic@rmit.edu.au). All papers will be subject to a double-blind refereeing process and will be published on the Conference Web site, as refereed conference proceedings, unless otherwise advised. A special issue of the journal on the conference theme will be published following the event.

**Notification of Acceptance:** Notification of papers accepted for inclusion in the conference program will be made by **17 May 2013**.

Conference information is available at the Conference Website: [www.7ahic-seville2013.com](http://www.7ahic-seville2013.com)  
Inquiries may be directed to the Conference Convenor, Juan Baños, Universidad Pablo de Olavide, de Sevilla, at the following e-mail address: [jbasan@upo.es](mailto:jbasan@upo.es)

Information about visiting Seville can be found at <http://www.andalucia.org/destinos/provincias/sevilla> and for visiting Spain see <http://www.spain.info/>

## Call for Nominations

# The Academy of Accounting Historians

## Thomas J. Burns Biographical Research Award

The Academy of Accounting Historians annually honors an individual as the recipient of the Thomas J. Burns Biographical Research Award. The Award is given for outstanding biographical research in the discipline of accountancy. The award includes a plaque and a small financial award. Dr. Thomas J. Burns, for whom the award is named, was a long-time professor at Ohio State University and a past president of the Academy of Accounting Historians.

Nominations should be received by **May 15, 2011**. Self-nominations are acceptable. Each nomination should be accompanied by a paragraph or more detailing why the nominee should be a candidate for the award. Nominations should be sent to the chairman of the selection committee and past Academy president, Dale Flesher, at the University of Mississippi ([acdlf@olemiss.edu](mailto:acdlf@olemiss.edu)). The award can be for a single publication or for a lifetime of biographical work.

Past recipients of the Award were:

- 2005 Dale L. Flesher, University of Mississippi
- 2006 Richard G. Vangermeersch, University of Rhode Island
- 2007 Donald E. Tidrick, Northern Illinois University
- 2008 Stephen A. Zeff, Rice University
- 2009 E. Richard Criscione, Morehead State University
- 2010 Laurie A. Barfitt, Western New Mexico University
- 2010 Daniel L. Jensen, Ohio State University

## Call for Nominations

# The Academy of Accounting Historians

## Hourglass Award

The Hourglass Award of the Academy of Accounting Historians is presented annually to an individual who has made a demonstrable and significant contribution to knowledge through research and publication in accounting history.

Nominations for this Award are now invited. The judging panel will echo the tradition of openness and flexibility associated with the Award and will emphasize the importance of contribution as the fundamental criterion. To that end there is no restriction as to who may make a nomination, the country in which the nominee is resident, or the paradigms and methodologies employed in the nominee's work.

Nominator's are asked to supply a 200 word (maximum) statement summarizing the reasons why the nominee should be considered, full contact details of the nominator and nominee, a list of relevant contributions and any other relevant documentation supplied by the nominee who has agreed to be nominated. Nominations should be received by **May 15, 2011**. Nominations and accompanying data should be sent to the chairman of the selection committee and current Academy president, Jim McKinney, at the University of Maryland ([jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu)).

### Past recipients of the Award were:

1973	Stephen A. Zeff	1991	Philip D. Bougen
1974	Michael Chatfield	1992	Basil Yamey
1975	Hanns-Martin Schoenfeld	1993	James Don Edwards
1976	Osamu Kojima	1994	John Richard Edwards
1976	Basil S. Yamey	1995	Esteban Hernandez Esteve
1977	Antonie van Seventer	1996	Michael Chatfield
1978	David A. R. Forrester	1996	Richard C. Vangermeersch
1979	Murray Wells	1997	Edward N. Coffman
1980	Barbara D. Merino	1998	Robert H. Parker
1980	Gary J. Previts	1999	Richard K. Fleischman
1981	H. Thomas Johnson	2000	Yannick Lemarchand
1982	Williard E. Stone	2001	Stephen A. Zeff
1983	Richard P. Brief	2002	Dale A. Buckmaster
1984	Esteban Hernandez Esteve	2003	Richard V. Mattessich
1985	Edgar Jones	2004	Lee D. Parker
1986	Leonard P. Spacek	2005	Stephen P. Walker
1987	M. Ernest Stevelinck	2006	Warwick N. Funnell
1988	Peter L. McMickle	2007	Salvador Carmona
1988	Richard G. Vangermeersch	2008	Geoffrey H. Burrows
1989	Greg Whitted	2009	Mahmoud A. Ezzamel
1990	Anne Loft	2010	Thomas N. Tyson

## Call for Nominations

# The Academy of Accounting Historians Margit F. and Hanns-Martin Schoenfeld Scholarship

The Academy of Accounting Historians annually awards an individual or individual as the recipient or recipients of the Margit F. and Hanns-Martin Schoenfeld Scholarship. The purpose of the scholarship is to encourage and support research on the history of accounting by doctoral students and recently appointed accounting faculty. The scholarship was initiated by the generous gift of Dr. Hanns Martin Schoenfeld and the late Dr. Margit Schoenfeld in recognition of their belief in the importance of historical scholarship to accounting education and research.

A monetary award is available to support research on a doctoral dissertation, or develop publications proceeding therefrom by a recent PhD graduate. Qualifying research topics should address the history of accounting. Projects of an international nature and those pursued by scholars whose first language is not English are particularly invited. Applicants must be currently enrolled for a PhD by research, or have completed a PhD by research within the last five years.

Applicants should submit a full curriculum vitae and a statement (containing a maximum of 1,000 words) which discusses the doctoral research undertaken on the history of accounting, the stage reached and how the award would prove beneficial to the applicant. A short statement from a supervisor should also be submitted in the case of applicants currently enrolled for a PhD.

Applications should be received by **May 31, 2011**. Applications should be sent to the chairman of the selection committee, Garry Carnegie, at RMIT University ([garry.carnegie@rmit.edu.au](mailto:garry.carnegie@rmit.edu.au)).

Past recipients of the Award were:

- 2008 Sonia Granado Suarez, University of Las Palmas de Gran Canaria
- 2009 Delfina Gomes, University of Minho
- 2010 No award presented



## **Call for Nominations**

# **The Academy of Accounting Historians**

## **Life Membership Award**

The Academy of Accounting Historians requests nominations for Life Membership to the Academy. The awarding of a Life Membership in the Academy of Accounting Historians will be based on the following criteria among others:

- retirement from academia or business;
- an international profile and recognition; the individual should have a global profile and not one simply within his/her country;
- the quality, importance and originality of the individual's research program;
- the scope of work, publication record in various academic journals and edited volumes;
- active participation in the academy (in the generic sense and not only the Academy of Accounting Historians), including contributions to the field as journal editor, editorial board member, conferences, etc.;
- work and efforts to publicize and promote history and accounting history, including editing and publication of works, and efforts to bring accounting history's past into the present through the publication of old documents or records or the re-publication of forgotten texts; and
- participation in the training of doctoral students, support and mentorship of junior colleagues including those whose mother tongue is not English, or facilitation of such training and mentoring.

Submit Nominations To:

Joann Noe Cross, Chair

E-Mail: [crossj@uwosh.edu](mailto:crossj@uwosh.edu)

Nominations for this award are now being accepted and must be received by **June 30, 2011**

# Call for Nominations

## The Academy of Accounting Historians

### 2011 Vangermeersch Manuscript Award

#### For the attention of prospective and recent post-graduates in accounting history

In 1988, The Academy of Accounting Historians established an annual manuscript award to encourage scholars new to the field to pursue historical research. An historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission.

#### 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. Each manuscript should be submitted by **August 1, 2011** in a Word file as an e-mail attachment to the chair of the Vangermeersch Manuscript Award Committee, Professor Richard K. Fleischman ([fleischman@jcu.edu](mailto:fleischman@jcu.edu)). A cover letter, indicating the author's mailing address, the date of the award of the masters/doctoral degree, 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.

#### Review Process and Award

The Vangermeersch Manuscript Award Committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a \$500 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In the case of coauthored manuscripts, only the junior faculty member(s) will receive prizes. 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.

# **Call for Nominations**

## **The Academy of Accounting Historians**

### **Innovation in Accounting History**

### **Education Award**

The Academy of Accounting Historians requests nominations for the award for innovation in accounting history education. The intent of the award is to encourage innovations in accounting history education. The award (a plaque) will be presented to an individual(s) who has developed and implemented an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses.

Examples of innovative techniques/methods include, but are not limited to:

- Developing a case, video, audio or
- Course syllabus, etc, that can be used to integrate accounting history topics into accounting courses or
- Presenting a seminar or condensed course on an accounting history topic

To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching. Electronic submissions only should be made by **August 31, 2011** to Tom Tyson, Chair of the Committee at the email address shown below and should include the following items (as applicable):

- A description of the innovative technique/method
- Submission of the case, video, audio or other innovation, as appropriate, and teaching notes
- Identification and description of the course or seminar in which the innovation was used
- An explanation of how the innovation has enriched the accounting course being taught

**Submit to:**  
**Tom Tyson (ttyson@sjfc.edu)**  
**Department of Accounting & Finance**  
**St. John Fisher College**

# Call for Editor

## Applicants Sought for Editor(s) of the *Accounting Historians Journal*

**Deadline: September 30, 2011** or until Editor is named

The Academy of Accounting Historians seeks applicants for the position of editor or co-editors of the *Accounting Historians Journal (AHJ)*. The official term is unspecified but we desire a minimum commitment of three years. It is anticipated that there might be two Editors, one for the New World and one for the rest of the globe.

### Scope of *AHJ*

*AHJ* is published semi-annually by the Academy of Accounting Historians. The *Accounting Historians Journal* is the oldest journal in the world devoted entirely to accounting history research and is in its 38th year of continuous semiannual publication. *AHJ* has published some of the most innovative and formative papers in the field of accounting history. The list of authors and editorial board members are an international who's who of accounting history research. The *AHJ* is also one of the few journals to have been chosen for inclusion within JSTOR.

### Key Qualifications and Requirements of Candidates

Key qualities sought for the position of editor or co-editors:

- must be well respected for their accounting history research,
- should be well respected in the accounting academic community at large,
- should have a breadth of understanding of the accounting history literature and research methodologies,
- ideally, should have editorial experience as an editor, associate editor, or assistant editor of a journal,
- should have served on one or more editorial boards of highly respected journals,
- should have strong editorial skills which can be attested to by others who have experienced them,
- must have high integrity and be open-minded,
- should have strong communication skills and ability to deal directly, but diplomatically, with authors and reviewers, providing constructive feedback about their research,
- should be prompt in assigning reviews, establishing deadlines, communicating with reviewers and authors, and delivering issues to the printers,
- should be willing to attend appropriate accounting and history conferences to locate appropriate material for the *AHJ*,
- should have own institutional support to allow you to attend conferences to obtain material for the journal (the Academy can provide some limited support, but has historically relied on the institutional support of the editors' institutions),
- ideally, would be familiar with electronic methods of citation, reference manage-

ment software, and media promotion (e.g., ProCite, Twitter, Facebook).

### **Editorial Responsibilities**

Major responsibilities of the future editor or co-editors of *AHJ* include

- manage the submission, review and acceptance of manuscripts submitted to *AHJ*,
- soliciting high-quality manuscripts from potential authors, and assisting these authors in seeing their manuscripts to publication,
- deciding which manuscripts to publish,
- selecting a sufficient pool of competent reviewers to reach conclusions and make decisions on manuscripts in a timely fashion,
- identifying and appointing qualified members to the editorial board,
- providing a clear vision for the direction of the Journal,
- working with the AAH to assure timely publication,
- managing transition to the new editor,
- submitting an annual report to the AAH.

### **Application Package**

The application packet should include:

- A Curriculum Vitae: An up to date vita or resume listing academic experience and accomplishments should be provided.
- A Qualifications Statement: Provide a statement describing how you met the key qualifications and requirements specified previously and any other qualifications you possess that would enhance your candidacy.
- A Vision Statement: Set forth your goals and plans for the content of the *AHJ*. This may include an assessment of the current strengths, weaknesses, or gaps that you plan to address and how you will operationalize your plan.
- Reference: Please provide the names of some respected individuals within the accounting academic community who can comment on your abilities to fulfill the duties of an editor.

### **Search Procedure**

Applicants will be reviewed by the Search Committee immediately after the deadline submission date.

**Application packets (as described above) should be sent electronically to:**

**Jim McKinney**

**President, Academy of Accounting Historians and Chair of Search Committee**

**[jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu)**

**Accounting and Information Assurance**

**Robert H. Smith School of Business**

**4333G Van Munching Hall**

**University of Maryland**

**College Park, MD 20742-1815**