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Voices of Experience Series: An Interview with Dale Flesher, Ph.D., CPA

Interviewed by Donald L. Ariail,
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and Hugh Hughes, Georgia State Uni-
versity

Dale Flesher is the second contributor to the Voices of Experience Series. As a distinguished member of the Academy, he has since the early years of the organization held many leadership positions. In addition to being a prior president of the Academy, he also served as the editor of both of the Academy's publications. His many accomplishments include being involved in establishing the National Library of the Accounting Profession and the Tax History Research Center both at Ole Miss, being the convener or co-convener of a number of Academy conferences, co-authoring an award-winning video for the 1996 AICPA-sponsored Centennial of the CPA Examination, and authoring numerous scholarly publications. Of note, he has published books on several key accounting organizations: the 75th anniversary of the American Accounting Association, the 50th anniversary of the Institute of Internal Auditors, and the 90th anniversary of the AACSB-International. We are proud to capture the reflections of this eminent accounting historian.

AAH: How can we inspire students to be interested in learning about their accounting roots?

Flesher: Whatever the topic being taught, accounting history can provide perspective relating to the origins of the subject. Historical accounting research that is shared with students informs the students about the changing environment and behavior that influences accounting activities. History presents a foundation to enable students to understand the evolution and background of accounting concepts and fundamentals. History helps explain the seemingly contradictory rules of accounting and taxation. A page of history can explain the "why" of a particular rule. Also, knowledge of history helps students accept change as a condition of human experience. Finally, accounting history makes the subject more interesting.

Bill Samson, Gary Previts, and I wrote an article on this topic a few years ago. Our approach was to introduce accounting and tax history at various points in every accounting class. When students learn that auditors were sent over to America to audit the Pilgrims, and they learn that the hardships of the Pilgrims during those first winters were exacerbated by their poor accounting system, they have a greater appreciation for the subject they are studying. Similarly, when tax students learn that the top tax rates were 94% less than 70 years

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ago, and 70% in the 1980s, they have a better appreciation for how tax rates affect employee behavior.

AAH: How did you become interested in accounting history?

Flesher: I have always been interested in history. When I was a senior in college, I started writing a weekly history column for my hometown newspaper. Thus, when I entered my doctoral program at the University of Cincinnati and found that I had to take a course in accounting history, I was excited. The professor for that class was Dr. Clara Lelievre, who herself was a historic figure in accounting. She had been the first woman to pass the CPA Examination in the state of Alabama. She made the history of accounting come alive. Thus, she had more influence on my career than did any of my other professors. When I took my first job at Appalachian State University, the department chairman was Dr. Larry Trussell, who had been at the Academy's formation meeting in Quebec City a month earlier. He encouraged me to join the Academy of Accounting Historians. Given my interest in the subject, I quickly joined. I soon became involved in accounting history research and thereafter published in the area on a regular basis.

AAH: From 1978-1989 you were the Editor of the Accounting Historians Notebook. What are some of your recollections from this period?

Flesher: My wife, Tonya, is also a past president of the Academy. Thus, accounting history is sort of the family business. For instance, I can remember when I was editor of *The Accounting Historians Notebook*, we sat around on Christmas Eve (including my wife, mother, and son) stuffing the *Notebook* into envelopes for mailing. They had to be mailed before year end, because they were dated December. We did that on Christmas Eve several years in a row. Although many people thought of *The Accounting Historians Notebook* as mostly a newsletter, there were not many outlets for accounting research back then, so I received many submissions of manuscripts. As a result, the publication developed into a combination newsletter and journal. So as not to compete with the *Accounting Historians Journal*, I limited acceptances to short articles.

AAH: What are your recollections of the early World Congress meetings that you attended?

Flesher: I attended the 2nd World Congress in Atlanta but was not on the program that year. At the 3rd World Congress in London in 1980, Tonya and I presented a coauthored

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paper. One of my most enjoyable World Congresses was the 1984 meeting in Pisa. Attending the sessions at the University of Pisa, where Pacioli once taught, was an inspirational event. The bus trip to Pacioli's birthplace at Borgo San Sepulcro, along with some of my best friends, was the truest form of pilgrimage to a holy place. That is a week that I will never forget. The 1988 Congress was held at the University of Sydney. Being able to spend the week with such noted personages as Raymond J. Chambers, S. Paul Garner, Richard Mattessich, Gary Previts, Richard Vangermeersch, Al Roberts, and Edward Peragallo was almost spiritual. I came away from that meeting with many great photos, including one of Previts serving a hot cup of COCOA to Ray Chambers.

AAH: You were editor of The Accounting Historians Journal from 1990-1994. What are some of your recollections from that period?

Flesher: The reviews I received on one particular paper stand out in my memory. When the manuscript was submitted, I was not sure who had the expertise to review the paper. There was only one member of the review board that I thought might be qualified, and he was in Italy; and I used an ad hoc as the second reviewer. Eventually, the Italian sent me a lengthy review along with several

attachments—all of it written in Italian. Although I had corresponded with him in English, he apparently thought I also spoke Italian. The ad hoc reviewer, whom I wasn't even sure was qualified to review the paper, sent me a 64-page review. I could not believe the extent to which the reviewer went to improve this manuscript. You might think a 64-page review of a 16-page paper would be a critical review, but that was not the case. Every few pages he wrote something like: "This is a great manuscript; I wish I had time to do research like this." And "I love the way this author writes; he or she has done excellent research. Since I am at a small school with a heavy teaching load, I never seem to have the time to do this type of research." Actually, it seemed like the reviewer had put more effort into the manuscript than had the author. I didn't know what type of letter to write the author, so I simply said that both reviewers had recommended "revise and resubmit" and if he could incorporate the suggestions of the reviewers, the manuscript would be accepted for publication. I sent the author both reviews—the 64-page one in English, plus 15 pages in Italian. Then I sat back and waited. Eventually, after three weeks, the author called me on the phone and said he was so overwhelmed by the reviews that he didn't know where to start. What should he do? I told him to do the best he could and submit a revised manuscript. After about a month I received a 32-page manu-

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script, which I thought was much improved over the first version, so I accepted it without sending it back to the reviewers. It amazed me how much effort these two reviewers, and many others, gave to improving the manuscripts written by others.

AAH: You were co-convener (with Richard Vangermeersch) of the 2004 World Congress of Accounting Historians that was held in two locations—St. Louis, MO and Oxford, MS—that were 360 miles apart. What prompted holding a meeting at two such far-flung locations, and what other recollections do you have of that period?

Flesher: The initial idea was to hold the 2004 meeting in St. Louis to celebrate the centennial of the first international congress on accounting that had been held at the St. Louis World's Fair in 1904. At the same time, we were having difficulty in making arrangements for the meeting in St. Louis. Thus, someone suggested—probably either Vangermeersch or Previts—that the meeting should be moved to Oxford, Mississippi, and be centered on the holdings of the National Library of the Accounting Profession, which had recently been created. Thus, that became our backup plan. Eventually, that morphed into the idea of holding the meeting in both locations, meeting in St. Louis during the early part

of the week and then moving by luxury motor coach to Oxford. Although the logistics presented minor problems, we thought the international visitors would enjoy a bus trip through the Deep South, and would love browsing the great library.

AAH: Where would you like to see the Academy at 50 years?

Flesher: I would like to see it bigger and better than ever. Also, I would like to see it become a section of the American Accounting Association, which would ensure the longevity of the Academy.



Dale Flesher