New committee assignments; Contribution made to the Academy

Academy of Accounting Historians

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NEW COMMITTEE ASSIGNMENTS

Research Committee
Chairperson: Diana T. Flamholtz, Loyola Marymount University
Charge to Committee:
1. Investigate methodology of historical research and identify typical areas of application for specific methods; prepare a committee statement as guideline for historical research.
2. Continue work initiated by previous committee to identify and update historical research priorities; develop recommendations for future research to be undertaken by the Academy and by individuals.
3. Identify and develop (if possible) funding sources for Academy sponsored research; this may require initially the identification of priority projects for which funding is thought.

Membership Committee
Co-Chairpersons: Dale L. Flesher, U. of Mississippi and Gyan Chandra, Miami U. (Ohio)
Charge to Committee:
1. Attempt to identify accounting educators and practitioners with an interest in accounting history (domestically and abroad).
2. Try to enlist these individuals as members of the Academy.
3. In the enlistment process try to find out why certain individuals are not willing to join the Academy. This will help to either amend our goals and services or recognize existing limitations.
4. Determine the particular interest of new members to fully utilize their abilities and service potential.

Committee on Taxonomy and Bibliography
Chairperson: Harvey Mann, Concordia U. (Montreal)
Charge to the Committee:
1. To establish a workable and complete taxonomy for the subject of accounting history.
2. To determine significant publications that should be included under each of the taxonomic groups.
3. To investigate the feasibility of devising a computer program to encompass a continuously up-dated bibliography by taxonomic.
4. To periodically attempt to publish such a bibliography.

Translations Committee
Chairperson: Roscoe E. Bryson, Jr., U. of Alabama (Huntsville)
Charge to Committee:
1. To establish a listing of materials for which (partial or total) translation should be undertaken (also attempt to determine priorities for such translations).
2. To determine language capabilities of Academy members and their willingness to participate in translation projects.
3. Develop guidelines for partial translations (extended book reviews of original historical sources) which might help individuals doing research to evaluate foreign sources without having a complete translation. These extended reviews shall be published eventually by the Academy; it therefore will be necessary to approach members with such review requests and obtain firm commitments.
4. Investigate funding and/or sponsorship possibilities for the translation projects.

Archives Committee
Chairperson: Richard Vangermeersch, University of Rhode Island
Identify all available archival collections in the United States and Canada that might be of value to researchers in accounting and business history. Obtain descriptions of collections within the various archival collections which have specific value to accounting historians and prepare a bibliography of such collections, which should periodically be updated.

CONTRIBUTION MADE TO THE ACADEMY

The University of Florida School of Accounting has made another contribution to The Academy according to President Hanns-Martin Schoenfeld. This year’s contribution of $1,000 will be used to cover certain postage, duplication, and travel expenses.

A GOOD QUESTION

What is the responsibility of the accountant who undertakes to examine a going business for the purpose of issuing a certificate showing the net earnings of the business for the preceding five years to (a) the owners, (b) those investing money therein on the faith of the report?

New York CPA Examination, 1906

The Notebook, Fall 1978