

# Accounting Historians Journal

---

Volume 1  
Issue 1 No. 1/4 January-October 1974

Article 13

---

1974

## Announcement [1974, Vol. 1 nos. 1-4]

Follow this and additional works at: [https://egrove.olemiss.edu/aah\\_journal](https://egrove.olemiss.edu/aah_journal)



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

### Recommended Citation

(1974) "Announcement [1974, Vol. 1 nos. 1-4]," *Accounting Historians Journal*: Vol. 1 : Iss. 1 , Article 13.  
Available at: [https://egrove.olemiss.edu/aah\\_journal/vol1/iss1/13](https://egrove.olemiss.edu/aah_journal/vol1/iss1/13)

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Journal by an authorized editor of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).

## Announcement

### Working Paper Series

#### Carey's "Heritage" Leads Series

#### WORKING PAPERS INAUGURATED

In order to provide a vehicle for the exchange of ideas among members of The Academy, a Working Paper Series has been inaugurated, with the first five numbers being:

1. "The CPA's Professional Heritage, Part I," by John L. Carey.
2. "The Accounts of Ancient Rome," by Kenneth S. Most.
3. "The Audit of Historical Records as a Learning Device in Studying the Environment and Socio-Economic Influences on Accounting," by Richard H. Homburger.
4. "Survey of the Development of Auditing in Germany," by Rosa-Elizabeth Gassmann.
5. "The CPA's Professional Heritage, Part II," by John L. Carey.

It is believed that this method of promoting the exposure of historical research will assist in developing new work, while also providing feedback on existing materials and serving as a means of providing both new and established writers with access to an audience both interested and qualified to comment on the subject matter.

Manuscripts submitted for the series should conform to the format described in *The Accounting Review*, April, 1973, pp. 442-3, with footnotes at the end of the paper. All material should be in final form suitable for reproduction, as the working paper editor will not rework manuscripts. While any length is acceptable, manuscripts of from eight to thirty pages are deemed to be most manageable in terms of reproduction equipment to be used.

The policy with regard to this series is decidedly liberal, intending to create an atmosphere which will stimulate research, writing and exposure of ideas. Members are requested to submit only those papers which represent their best effort. Further, it is expected that the

exposure of such research among fellows of The Academy will be characterized by a respect for the rights of those parties presenting the paper, without prejudice to subsequent publication of unique ideas.

Each entry will be distributed to members on a request basis. Entries and requests should be addressed to The Academy, Box 6999, University, AL 35486. Members are entitled to a complimentary copy of each working paper. Requests for multiple copies may be subject to a charge for printing and postage. Non-members may obtain any paper by sending \$1 per copy (printing and postage) along with their request, to The Academy offices.

Manuscripts submitted by non-members of The Academy should be sponsored by an Academy member and will be entered in the series as resources permit. Entries will be placed in the series on a first-come, first-serve basis.

(Vol. 1, No. 2, p. 1, 1974)

Additional numbers have been accepted for The Academy's recently inaugurated Working Paper Series. The titles and authors are:

6. "A Chronological Index for John L. Carey's *The Rise of the Accounting Profession*, Vol. I, 1896-1936," by Gary John Previts.
7. "The State of Bookkeeping in Upper Germany at the time of the Fuggers and Welsers," by Hermann Kellenbenz.
8. "A Chronological Index for John L. Carey's *The Rise of the Accounting Profession*, Vol. II, 1937-1970," by Gary John Previts.
9. "A Bibliography on the Relationship between Scientific Management and Standard Costing," by Marc J. Epstein.

## Announcement

10. "A Significant Year (1893) in the History of Bookkeeping in Japan," by Kojiro Nishikawa.
11. "Historical Development of Early Accounting Concepts and Their Relation to Certain Economic Concepts," by Maurice S. Newman.  
(Vol. 1, No. 3, p. 1, 1974)
12. "The Evolution of Continuously Contemporary Accounting" (tentative title), by R. J. Chambers, University of Sydney.
13. "Developments in Turkish Accounting" (tentative title), by Turgut Var, Simon Fraser University.
14. "germeersch, The University of Rhode Island.

New titles in the Series will include the following:

12. "Thirty-six Classic Articles from the 1905-1930 Issues of the *Journal of Accountancy*," by Richard Van-

For information regarding procedure to submit manuscripts in the series see the preceding page.

(Vol. 1, No. 4, p. 3, 1974)

### New Orleans Meetings to Include History Topics

#### CHATFIELD TO SPEAK AT 2ND ANNUAL MEETING

The annual meeting of the American Accounting Association in New Orleans, August 19-21, 1974 will be the scene of several activities involving Academy members. The two seminars on historical subjects which have been authorized by AAA President Robert Anthony will be presented by AAA members associated with The Academy.

One seminar will feature Professor Dick Homburger's paper on the "State of Accounting History." Other presentations in this session will include Professor Clifford Brown (Rochester Institute) speaking on "The Emergence of Income Reporting" and Professor Tom Johnson (Western Ontario), who will discuss nineteenth century cost-management information systems and methodological problems in the examination of evidence related to such systems. Professor Gary John Previts, President of The Academy, will preside.

Another seminar will include topics with a distinct contemporary flavor. Professor Dick Brief's views on "The Evolution of Accounting Responsibility" and Professor George Benston's paper on "Required Disclosure Laws: England and the United States—An Historical Comparison," will be followed by Dr. Bill Shenkir's thoughts on "What History Tells the FASB?" Mr. Shenkir is a Technical Advisor to FASB member Donald Kirk. Professor A. R. Roberts, Secretary of The Academy, will preside.

Each seminar paper will include commentary provided by selected reviewers. Copies of the papers will be available at the sessions.

## **Announcement**

The second annual business meeting of The Academy will take place Tuesday evening, August 20th at 8 p.m. Tentative location for the meeting is the Fairmont Hotel. Professor Michael Chatfield (Cal. State—Hayward) will speak to the membership about his forthcoming book *A History of Accounting Thought* (Holt, Rinehart and Winston). Professor Chatfield has several contributions to the history literature to his credit, including *Contemporary Studies in the Evolution of Accounting Thought* (Dickenson, 1968) and an "Outline for an Accounting History Seminar," (*Collegiate News and Views*, October, 1967). His talk will include recommendations for the use of his recent works in courses on accounting theory and accounting history.

(Vol. 1, No. 1, p. 1, 1974)

## **ACADEMY INCORPORATES**

The Academy of Accounting Historians will be incorporated under the laws of the State of Alabama effective January, 1974. As a result of the activities of the first meeting of The Academy in Quebec City during August, 1973, the President of The Academy has prepared and circulated to several of the members who were present at the formative meeting, drafts of the proposed by-laws which will be offered for membership review at the second business meeting in New Orleans.

The corporation will have three directors, W. Baker Flowers, S. Paul Garner and Gary John Previts, all residents of the State of Alabama. The directors of the corporation will serve principally in a legal capacity in order to comply with the statutes of incorporation. The by-laws call for the election of a Board of Trustees, in addition to officers, to serve in administering the purposes of The Academy. A nominating committee to propose names to fill elective offices will report to the membership before the annual meeting. Nominations for office will also be accepted from the floor at the time of elections.

The corporation will afford the members of The Academy the opportunity to encourage benefactors to provide financial assistance to The Academy when the appropriate not-for-profit tax status is attained in early 1974.

(Vol. 1, No. 1, p. 3, 1974)

## **Announcement**

### **NEW ORLEANS REMINDERS**

The second annual meeting of The Academy of Accounting Historians will be held at 7:30 p.m., Tuesday, August 20th in the Gold Room, Mezzanine floor, The Fairmont Hotel, New Orleans. Election of representatives, financial matters and plans for the coming year are part of the agenda. Prof. Michael Chatfield of California will address The Academy and discuss his new work *A History of Accounting Thought*.

Two seminars on historical matters are scheduled as part of the AAA program in New Orleans. Each session will feature three papers. The first session is Monday, August 19th at 3:15 p.m. The second session will be Tuesday, August 20th at 2:30 p.m. Consult the program for room locations.

(Vol. 1, No. 3, p. 1, 1974)

### **MEMBERSHIP INCREASES**

Since The Academy was formed in Quebec last year, it has continued to grow in membership. Membership is nearing the two hundred mark and includes associates from nine nations. The Academy, which was incorporated as a not-for-profit organization in December, 1973, has recently received notice of a ruling by the Internal Revenue Service that grants The Academy tax exempt status.

(Vol. 1, No. 3, p. 2, 1974)

## **Announcement**

### **MEETING AGENDA Tuesday, August 20th 1974 Gold Room, Fairmont Hotel New Orleans, Louisiana**

The tentative agenda for the annual meeting of The Academy has been established and is set forth below. Additional matters for the agenda should be sent to The Academy by August 1, 1974.

#### **Old Business**

- a. Secretary's Report (Prof. Roberts)
  - 1. Membership
  - 2. Financial
- b. President's Report (Prof. Previts)
  - 1. Introductions
  - 2. Incorporation
  - 3. Tax Status
  - 4. Newsletter
  - 5. Working Papers
  - 6. Acknowledgements
  - 7. Other

#### **New Business**

- a. Budget proposal and dues adjustment
- b. Representative structure
- c. Meeting plans
- d. Publication plans
- e. Adoption of *Bylaws*
- f. Other business

#### **Elections**

- a. Nominations (Prof. Hughes)
- b. Ballot

#### **Presentation**

- a. Professor Michael Chatfield,  
*A History of Accounting Thought*

#### **Adjourn**

(Vol. 1, No. 3, p. 3, 1974)

## **Announcement**

### **NOMINATIONS**

Members wishing to offer names in nomination for the elections to be held at the annual meeting should send their choices to Prof. H. P. Hughes, c/o Dept. of Accounting, College of Business, Texas Tech University, Lubbock, TX 79409. Offices open for nomination include all officer positions and positions on the board of trustees. All suggestions should be made before August 1, 1974.

(Vol. 1, No. 3, p. 5, 1974)

### **BROCHURE AVAILABLE**

A brochure describing the objectives and functions of The Academy can be obtained from Prof. A. R. Roberts, Secretary of The Academy. The leaflet describes the history of the organization and details the purposes of Academy activities. It also contains a membership application form. Please avail yourself of these circulars in order to make The Academy known to persons who are interested in the study of accounting history.

(Vol. 1, No. 3, p. 5, 1974)

(Vol. 1, No. 4, p. 2, 1974)

### **HUMOR? HELP!**

The editorial board of *The Australian Accountant*, a leading professional monthly magazine, has been endeavoring to develop a series of articles, coordinated by The Academy, which would reflect in "a humorous or lighthearted vein" . . . "the vast changes in accounting and financial management over the years or, on occasions, to point out how certain basic premises remain unchanged despite changes in environment."

These contributions would be limited to one page in the journal (approximately 700 words) and should refer to direct quotations or other specific historical references.

Academy members who wish to enter manuscripts for this purpose should submit their material to "Australian Column," c/o The Academy of Accounting Historians, P.O. Box 6999, University, AL 35486.

(Vol. 1, No. 4, p. 1, 1974)

## **Announcement**

### **AD HOC COMMITTEES FORMED**

The appointment of several *ad hoc* committees and informal steering groups, to be formed for service in the coming year, is now taking place. The committees, and their chairmen are:

1. Research Committee, Professor Konrad Kubin, VPI.
2. Translations Committee, Professor G. A. Lee, Nottingham.
3. Taxonomy and Bibliography Committee, Professor Nabil Hassan, Kent State.

The informal steering groups will deal with the general issues of:

1. The 2nd International Meeting of Accounting Historians.
2. The feasibility of a regular periodical being prepared under the auspices of The Academy.
3. Developing the appeal and usefulness of historical materials for practitioners and firms.

These groups are under the direction of R. H. Homburger, W. E. Stone and M. N. Newman, respectively, and will be soliciting the response of Academy members during the year.

The committees have been charged with specific duties and are expected to have completed progress reports for the annual business meeting in August, 1975.

Comments and inquiries about the committees and groups should be addressed to the individual listed as responsible for the area. Correspondence may also be routed through the offices of The Academy.

(Vol. 1, No. 4, p. 1, 1974)

### **HALL OF FAME ADDS R.M.T.**

Robert M. Trueblood has become the first entrant since 1968 to be elected to the Accounting Hall of Fame at The Ohio State University. Mr. Trueblood, chairman of the board of the firm of Touche, Ross & Co. until his death last February, chaired the AICPA Study Group on the Objectives of Financial Statements. The report of the "Trueblood Committee" was first generally circulated in October, 1973, and reflects the two years of inquiry made regarding the needs of financial statement users.

The formal presentation of the Hall of Fame award was made at The Ohio State breakfast during the recent AAA annual meeting in New Orleans.

(Vol. 1, No. 4, p. 2, 1974)



## **Announcement**

### **ACADEMY AWARDS**

The first presentations of the President's "Hourglass Award," recognizing signal contributions to the literature of accounting history, took place in New Orleans during the second annual business meeting of The Academy.

Stephen A. Zeff, Professor of Accounting, Tulane University, was the recipient of the 1973 Hourglass for his work *Forging Accounting Principles in Five Countries: A History and an Analysis of Trends*, Champaign, Ill.: Stipes Publishing Co., 1972.

Professor Michael Chatfield, California State University—Hayward, was selected to receive the 1974 Hourglass for his book, *A History of Accounting Thought*, Hinsdale, Ill.: Dryden Press, 1974.

(Vol. 1, No. 4, p. 2, 1974)

### **OFFICIALS ELECTED AT SECOND MEETING**

Lively floor discussion and an address by Professor Michael Chatfield marked the well attended second annual meeting of The Academy of Accounting Historians at the Fairmont Hotel in New Orleans, August 20th, 1974. (See earlier announcement for the meeting agenda).

Adoption of by-laws and the election of officers and trustees for the coming year concluded the business portion of the meeting. Elected to positions as officers for a term of one year beginning January 1, 1975, were:

President: Gary John Previts, The University of Alabama  
Vice President: Richard H. Homburger, Wichita State University  
Vice President: Maurice S. Newman, Haskins & Sells  
Secretary-Treasurer: A. R. Roberts, The University of Missouri

Trustees elected for terms beginning January 1, 1975, are:

S. P. Garner, The University of Alabama, (3 yrs.)  
S. A. Zeff, Tulane University, (3 yrs.)  
M. J. Epstein, California State University, Los Angeles, (3 yrs.)  
M. Wells, University of Sydney, (2 yrs.)  
W. E. Stone, The University of Florida, (2 yrs.)  
V. K. Zimmerman, The University of Illinois, (2 yrs.)  
P. K. Seidman, Seidman and Seidman, (1 yr.)  
K. S. Most, Texas A&M University, (1 yr.)  
W. G. Shenkir, Financial Accounting Standards Board, (1 yr.)

## **Announcement**

Copies of the by-laws, as approved at the meeting, can be obtained by writing A. R. Roberts, Secretary-Treasurer, 30 CAPA UMC, Columbia, MO 65201. The minutes of the meeting may also be obtained by writing Dr. Roberts.

(Vol. 1, No. 4, p. 3, 1974)

## **MEMBERSHIP INFORMATION**

Persons interested in associating with The Academy should direct inquiries to Professor Alfred R. Roberts, Secretary, The Academy of Accounting Historians, 30 CAPA, University of Missouri, Columbia, MO 65201. Dues for 1974 are \$5, and should accompany application. At the recent annual meeting, dues for the year 1975 were approved at \$10.

(Vol. 1, No. 2, p. 1, 1974)

(Vol. 1, No. 3, p. 4, 1974)

(Vol. 1, No. 4, p. 5, 1974)