

Accounting Historians Notebook

Volume 3
Number 2 *Fall 1980*

Article 4

Fall 1980

Third International Congress great success; History in print [1980, vol. 3, no. 2]; Videotapes of famous accountants; Ideas from the Archives Committee

Richard G.J. Vangermeersch

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



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

Recommended Citation

Vangermeersch, Richard G.J. (1980) "Third International Congress great success; History in print [1980, vol. 3, no. 2]; Videotapes of famous accountants; Ideas from the Archives Committee," *Accounting Historians Notebook*: Vol. 3 : No. 2 , Article 4.

Available at: https://egrove.olemiss.edu/aah_notebook/vol3/iss2/4

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 Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

Vangermeersch: Third International Congress great success
**THIRD INTERNATIONAL CONGRESS
GREAT SUCCESS**

The Third International Congress of Accounting Historians, held at the London Business School in August, 1980, was a resounding success. Over one hundred accounting historians, representing at least 17 countries, were in attendance. Over 40 percent of the delegates were from England and Scotland. About one-fourth of those attending were from the United States. Australia and the Orient were also well represented. The Congress was well covered by the media as at least eight of the delegates were editors of accounting periodicals.

The papers presented at the Congress were, in the opinion of this editor, the finest scholarly works ever brought together in one place. All of the participants had put forth their best efforts in preparing papers that were not only educational and entertaining, but inspirational as well. The younger ones of us in attendance took great pleasure in meeting and hearing some of the established legends in accounting history. For example, Basil Yamey was awe-inspiring in his presentation entitled "On Not Writing a General History of Accounting," and Bob Parker's presentation of Louis Goldberg's paper on the "Florescent Decade in Australia" was similarly interesting. The highlight of the program had to be the Haskins Seminar; Ernest Stevelinck of Belgium

and Howard Stettler of Kansas shared the stage. Stevelinck's paper and slide presentation on the "Iconography of Luca Pacioli" made a person proud to be an accountant. Hopefully, the Academy can have Stevelinck's slides reproduced for members who would like to present the Pacioli program in their own classes. The program for the final day of the Congress included a bus trip to the accounting museum at the Institute of Chartered Accountants Building in downtown London. This year commemorates the 100th anniversary of the Institute in England and Wales. Simply being able to attend a meeting such as the Congress makes accounting education a worthwhile occupation.

Fourth Congress in Pisa

The Fourth International Congress of Accounting Historians is scheduled for 1984 in Luca Pacioli's homeland. Pisa is the site that has been selected. Tito Antoni (University of Pisa) is responsible for the preparation of the 1984 program. Antoni and the organization committee have already announced that the Congress program will include a day-long trip to Borgo San Sepolcro, the town where Pacioli was born. All serious accounting historians should begin making plans (and saving their pennies) for the meeting in Pisa.



HISTORY IN PRINT

"A Look Around London," by R. H. Parker. *Accountants Weekly*, August 15, 1980, pp. 24-25.
"An Index to the Ledger: Some Historical Notes," by Basil S. Yamey. *The Accounting Review*, LV, No. 3, July, 1980, pp. 419-425.
"Arthur Young: The Man Behind the Name," by James Keating. *The Arthur Young Quarterly*, I, No. 2, Summer, 1980, pp. 14-21.
"Disclosure of Information—A Victorian Debate," by R. S. Waldron. *Accountants Weekly*, August 15, 1980, p. 23.
"Early Canal Company Accounts: Financial and Accounting Aspects of the Forth and Clyde Navigation, 1768-1816," by D. A. R. Forrester. *Accounting and Business Research*, 10, No. 37A, 1980, pp. 109-123.
"Early Views on the Origins and Development of Book-keeping and Accounting," by Basil S.

Yamey. *Accounting and Business Research*, 10, No. 37A, 1980, pp. 81-92.
"How the Past Can Explain the Present," by R. H. Parker. *Accountants Weekly*, August 15, 1980, pp. 22-23.
"Human Resource Accounting in Mississippi Before 1865," by Dale L. Flesher and Tonya K. Flesher. *Accounting and Business Research*, 10, No. 37A, 1980, pp. 124-129.
"Institute Examinations Behind Barbed Wire 1939-1945," by John Freear. *Accounting and Business Research*, 10, No. 37A, 1980, pp. 143-157.
"Jachomo Badoer, Renaissance Man of Commerce, and his Ledger," by Edward Peragallo. *Accounting and Business Research*, 10, No. 37A, 1980, pp. 93-101.
"Let's Dispel the Green Eyeshade Myth," by Linda M. Dykes and Karen H. Thornton. *The Woman CPA*, April, 1980, pp. 20-21.

"Looking Back Over a Century," by Stanford Letts. *Accountants Weekly*, August 15, 1980, pp. 26-27.

"Managerial Accounting in the Harmony Society," by Tonya K. Flesher and Dale L. Flesher. *Accounting, Organizations and Society*, 4, No. 4, 1979, pp. 297-304.

"Macghie's 'The Principles of Book-keeping'—The Second Scottish Book on Accounting," by Osamu Kojima. *Accounting and Business Research*, 10, No. 37A, pp. 102-108.

"On the Evolution of Theory Construction in Accounting: A Personal Account," by Richard Mattessich. *Accounting and Business Research*, 10, No. 37A, 1980, pp. 158-173.

"The Ministry of Munitions 1915-19 and Government Accounting Procedures," by Sheila Marriner. *Accounting and Business Research*, 10, No. 37A, 1980, pp. 130-142.

VIDEOTAPES OF FAMOUS ACCOUNTANTS

The Academy has recently come into possession of eighteen video tapes of famous accountants. These tapes were produced in the early 1960's by Michigan State University under a grant from the Touche Ross Foundation. Unfortunately, the tapes are of the early two-inch commercial type and can only be played by television stations. Therefore, the Academy plans to have the tapes transcribed onto modern ¾ inch videocassette tapes. Once the tapes have been transcribed, the Academy will operate a lending library for the benefit of those members who wish to use the tapes in their classrooms. Each of the tapes is approximately one hour in length and should be suitable for senior level and graduate theory courses. The tapes are currently being housed by the School of Accountancy at the University of Mississippi. The media center at Ole Miss will transcribe the material as soon as the money (about \$1,000) is found to buy the blank tapes. Several sources will be tapped for the funds, but if anyone wishes to make a donation now, such gifts will be gladly accepted. In fact, some of the subjects of the tapes may personally wish to make a donation to speed the process of their personal tape being made available to the accounting public (contact Dale Flesher for further information). The subjects appearing on the tapes include Mautz, Trueblood, Paton, Blough, Chambers, Littleton, Carey, Moonitz, Sprouse, Bevis, Davidson, Horngren, Vatter and Spacek. The only tape that is currently available for loan is that of William A. Paton.

IDEAS FROM THE ARCHIVES COMMITTEE

Committee chairpersons have been encouraged to submit their annual reports to the editor of the NOTEBOOK so that members can be informed of committee activities. The Archives Committee has many opportunities for future work; some of these ideas are listed below.

1. Continued contacting of business archives as per visitations already started;
2. Continued contacting of University archives as per solicitation already made;
3. Establishing a more permanent relationship with the Society of American Archivists, especially the Business Archives Committee;
4. Establishing criteria for what accounting information that should be included in a business archive;
5. Getting firms, especially the larger public accounting firms, interested in the archives concept;
6. Urging leaders in the accounting profession—past, present, and future—to collect, catalogue, preserve, and present their papers to archives;
7. Interest members in doing research in archives we have noted;
8. Getting archivists to write about how archivists can aid us and how we can aid archivists. This could be an excellent topic for our newsletter or even our journal;
9. Establishing our own archives for our records;
10. Developing contacts with non-University and non-business archives and archivists;
11. Examining the Montgomery Collection at Columbia;
12. Listing the accounting items in the Archives and Baker Library;
13. Examining the Bentley Collection at the Boston Public Library;
14. Helping process the Paton papers at the University of Michigan;
15. Examining the George O. May papers at the Price Waterhouse library in New York City.

I think that #11, #13, and #15 would yield immense rewards to the researcher and the Academy and I hope that this brief report would spur some people to a gold mine of research material.

Richard Vangermeersch
Chairman of Archives Committee
1978-1980

Members interested in working on any of the above projects should contact Professor Vangermeersch at the University of Rhode Island, Kingston, RI 02881