History sessions at regional meetings

Academy of Accounting Historians
hidden in documents stored by state and local governments. However, his work does point out to scholars where information is available for further study. Furthermore, he represents a new type of scholar, one who pursues scholarship as an avocation, not as a professional career. Encouraging others to pursue this type of activity can certainly lead to different types of research. New interpretations may also be possible from the review and analysis of the commercial transactions of the early settler by the non-academic researcher.

Bill Holmes also spoke of the need to explore the records and documents of the early corporations and business ventures. Many of these documents may still be available in storage in successor organizations where access may be available only to a non-academic researcher. This may also be true of documents of early professional organizations and associations where many of the writings of the early pioneers of the accounting profession are still available. Bill Holmes at the time of his death was exploring the early correspondence of the Massachusetts Society of Public Accountants and the framers of many of the present practices in accounting.

Bill’s research efforts in the history area actually began rather late in his career. However, in this short time he made a significant contribution and has given direction for other scholars to follow either as a vocation or avocation.

Bill was also a collector of early American bookkeeping textbooks having in his possession approximately 70 books from the 1791 to 1900 period. He also had a collection of many early original American scientific management books from the 1900-1910 period and early American textbooks on municipal accounting.

In the spirit that was Bill Holmes, one of his last requests was that this rare collection be given to the Institute of Chartered Accountants in Edinburgh Scotland, as he felt their collection of American texts was limited. This collection will now be able to benefit scholars and aspiring accountants in Scotland.

It is therefore most appropriate that the memory of the work and dedication of William Holmes be best evidenced by the establishment of the William Holmes—Peat, Marwich, Mitchell Student Literary Award. The award was presented at the Massachusetts Society program on October 18, 1979 honoring the top senior and junior accounting majors in Massachusetts’ colleges and universities.

No other form of recognition is more appropriate for the gentleman and scholar that was William Holmes.

HISTORY SESSIONS AT REGIONAL MEETINGS

Several of the regional AAA meetings have held accounting history sessions including the following:

Midwest Regional (Chicago):
“Significant Contributions of George Hillis Newlove to the Development of Accounting Thought,” by Nabil Hassan, Kent State University.

Mid-Atlantic Regional (Morgantown):
“More About Post Civil War Accountants in Baltimore,” by James Jones, CPA, Baltimore, Maryland.
“Memories of A Sieneese Mercantile Company of the Thirteenth Century,” by Alvaro Martinelli, Appalachian State University.

Southeast Regional (Columbia):
“Managerial Accounting and Financial Reporting in the Antebellum South,” by Dale L. Flesher and Tonya K. Flesher, University of Mississippi.
“Partnership Accounts and Maritime Loans in Genoa During the Twelfth Century,” by Alvaro Martinelli, Appalachian State University.
“Contributions of Durand Springler,” by Al R. Roberts, Georgia State University.
“Contributions of John Carey,” by Gadis J. Dillon, University of Georgia.