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Accounting History Research Center

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Accounting History Research Center

During the 1981 business meeting of The Academy held in Chicago, Gary Previts outlined a proposal for obtaining a permanent facility that could serve as a center for research in accounting history. There was general agreement that such a facility would be desirable.

The concept of an accounting history research center that would be permanently housed in Georgia State University (GSU) was presented to Dr. Gary A. Luoma, Director of the School of Accountancy. He enthusiastically endorsed the proposal and agreed to a joint sponsorship with The Academy of such a center. In the spring of 1982 a small room was obtained and an appropriate plaque was affixed to the door designating the area as the Accounting History Research Center (AHRC). In addition to providing space, GSU has provided bookshelves, furnishings, supplies and the services of a part-time graduate student. While the controlled space is now quite modest, we have a promise for larger quarters in the near future.

At the Trustee's meeting at San Diego in August 1982, a proposal by Norman X. Dressel to establish the Accounting History Research Center was unanimously approved. The purpose and objectives of the AHRC are presented as part of the Minutes of the Trustee's Meeting, which appear on another page.

In its few months of existence the AHRC has received some 800 volumes in addition to complete files of periodicals, including *The Accounting Review* and *NACA Bulletin*, among others. The AHRC will maintain the archives of The Academy of Accounting Historians which will include copies of all Academy publications and copies of those publications whose authors were presented the Hourglass Award.

Although an integral part of The Academy, the AHRC will function as a separate unit. As such, it is authorized to establish an endowment fund for the operation of the facility. The AHRC is currently supported by the general funds of The Academy, but is expected to become self-supporting in the next few years. Paul Garner has made the first contribution to the AHRC Endowment Fund. He has provided a start. Won't each of you follow his fine example?

In future newsnotes we will try to highlight the various functions of the AHRC that are now being performed and those that we expect to eventually encompass. In addition, we will list acquisitions of old and rare items.

Plans are in the formation stage for an official opening of the AHRC during the fall of 1983. Details of the program will be sent out sometime during the summer. In the meanwhile, we would appreciate your support, comments and ideas. It is your research center.

Historically,
Norman X. Dressel, Director



GOVERNMENT REGULATION THEN AND NOW

Have times really changed? B.C. Hunt in his pamphlet, *The Development of the Business Corporation in England, 1800-1867*, page 115, wrote the following paragraph about government regulation:

Whenever the fingers are burned, a cure is always lustily called for by those who have been burned the most severely, and their object in this, as in the diversion that has hurt them, is always the same—they call for the appointment of a government officer, who shall from time to time regulate how they shall hold their hands to the fire without being burned. Whether this special interference shall be crowned with success by keeping down the heat of the fire, or by increasing the distance at which the venturesome hand shall be allowed to approach it, is a perplexing difficulty which has not yet been solved. When duly considered, that difficulty must be held to be not a little perplexing; for evidently, if the heat of the fire should be kept so low, or the distance from it so great, as that no hands can be burned, why then there will be no fun in the thing, and the government officer will enjoy a sinecure.

Submitted by Al Roberts
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