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Accounting History Research Center report 1987/88

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On August 30, 1987, Norman X. Dressel died. He had been the Director of the Accounting History Research Center from its inception. His illness started in the Fall of 1986 and became serious in the Spring of 1987.

During most of 1987 there was little activity in the AHRC due to Norman's condition. In September 1987 President Vangermeersch appointed Elliott L. Slocum to complete Norman's term as a Trustee. He then appointed Elliott Slocum and Al Roberts as Co-Directors of the Accounting History Research Center.

A Dedication Seminar of the Accounting History Research Center had been held on November 10-11, 1985 and the papers were to be published in a proceedings monograph. In January 1988, 350 copies of the Proceedings were published and distributed to member-libraries and selected officers, trustees and members of the Academy. This 202-page publication was produced and distributed at a cost of about $6.50 per copy (total cost of approximately $2,300). The Academy had authorized the publication in 1986 and 1987.

During 1988, two sets of the Accounting Historians Journal are being bound for archival and AHRC use. The total cost of this binding will be $420. This will be within the budget authorized for the Center. Andrew Barr, former Chief Accountant of the SEC, donated to the Center a complete set of the Accounting Review (1926-1987). These journals are now at the bindery and will cost approximately $1,500 to bind. Mr. Barr has indicated that he might be willing to cover part of the cost (he said he will discuss it with us).

During 1988, Georgia State University, School of Accountancy, purchased for the Center 30 magazine boxes for the unbound collection of the Journal of Accountancy at a cost of $180.

Through the good offices of Gary John Previts, the Center was informed of the existence of an original, autographed copy of Charles E. Sprague's The Philosophy of Accounts (1907-1908). A letter has been sent soliciting the donation of the book to the Center.

During the spring, records of the Federation of Schools of Accountancy were received. These records are in the process of being cataloged. Elliott Slocum is serving as chairman of the FSA Historical Materials Committee, which includes Dale Flesher. This Committee will, once the records have been cataloged and completed, write a history of the FSA.

It is anticipated that during 1988/89 we will be able to devote more time to the Center and to plan for programs, and better inform the members of the Academy of what is available in the Center.

Elliott Slocum
Alfred R. Roberts