

# Accounting Historians Notebook

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**Academy of Accounting Historians. Trustees, officers, and key members meeting; Double Tree Hotel – Houston, Texas, March 16, 1991; Academy of Accounting Historians. Trustees and officers meeting; Opryland Hotel – Nashville, TN, August 11, 1991; Academy of Accounting Historians. Annual business meeting Opryland Hotel – Nashville, TN, August 12, 1991; Trustees, officers, and key members meeting; Double Tree Hotel – Houston, Texas, March 16, 1991; Trustees and officers meeting; Opryland Hotel – Nashville, TN, August 11, 1991; Annual business meeting Opryland Hotel – Nashville, TN, August 12, 1991**

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# THE ACADEMY OF ACCOUNTING HISTORIANS

## Trustees, Officers, and Key Members Meeting Double Tree Hotel — Houston Texas March 16, 1991

*Present: Ashton C. Bishop, Thomas J. Burns, Dale L. Flesher, Tonya K. Flesher, Alan G. Mayper, Barbara D. Merino, Lee D. Parker, Gary J. Previts, Alfred R. Roberts, Elliott L. Slocum, Rasoul H. Tondkar, Richard G. Vangermeersch.*

7:30 a.m.: The meeting was called to order by President Lee Parker.

1. The minutes of the November 18, 1990 meeting were approved.
2. To help insure that the *Accounting Historians Journal* is published on a timely basis, Dale Flesher and Bill Samson will request that Harold Fulton (Birmingham Publishing Company) supply them with copies of the Journal for Trustee meetings (Fall issue - December meeting and Spring issue - August meeting).

Dale Flesher will again have a "call for papers" (*AHJ*) placed in registration packets at the upcoming annual AAA meeting. Consideration will be given to placing a "call for papers" in registration packets at selected regional AAA meetings. While the service is complementary for the annual meeting, it costs \$50 for each regional meeting.

A policy guideline regarding the retention of manuscript files by *AHJ* editor was established. All copyrights and author release forms should be forwarded to the Accounting History Research Center where a file will be maintained by volume. These materials should be forwarded to AHRC by the *AHJ* editor upon com-

pletion of his/her term of service. All other materials in the manuscript files may be destroyed after two years from the date of decision unless there is a working complaint.

3. Lee Parker presented a proposal concerning committee appointment terms and procedures. Tom Burns and Tonya Flesher will study the proposal and make a recommendation at the Trustee Meeting in August.
4. Lee Parker presented a proposal for an annual Doctoral Fellowship Award. After some discussion, it was decided to go forward with the idea. The award will be called a Graduate Research Grant. Both doctoral and masters students are eligible for the Grant of \$1,000. A minimum three year commitment was made to the Grant after which time an evaluation will take place. The Chairperson of the Board of Trustees is responsible for administering the process. The first grant will be made in 1992 and announced at the August meeting.
5. Gene Flegm has raised \$8,500 for the 1991 Research Conference planned for the University of Mississippi in December. In addition, \$10,000 was contributed by Deloitte & Touche to fully fund the SWFAD Doctoral Consortium.

6. Al Roberts and Elliott Slocum were charged with the responsibility of publicizing the 1992 International History Conference in Japan. December 31, 1991 is the deadline for submitting papers.

7. Elliott Slocum reported that initial discussions with two printers indicate it may be less expensive to continue printing the *Notebook* under the present arrangement. However, a more detailed report regarding future style, size, and place of printing will be presented at the August meeting.

Future issues of the *Notebook* will emphasize news items up front followed by short articles (historical nugget types) if needed.

8. Horace Givens has indicated that he does not wish to continue as Editor, of the Working Paper Series. The status and future of the WPS was discussed. It was the general consensus that the WPS has played a very important role in the development of the Academy and fulfilled an important objective, but that the Series has served its purpose. A motion was made and seconded that the WPS be discontinued. The motion passed.

Elliott Slocum will place an announcement in the *Notebook* about the discontinuance of the WPS. In the announcement, Elliott will indicate that individuals that have historical working papers can send the title to him for listing in the *Notebook*.

9. Finley Graves (through Tonya Flesher) was asked to investigate the possibility of having the Monograph Series published through another party such as Garland Publishing or distributed through Dame Publishing.

ISBNs have been assigned to all monographs. The Garner Monograph will hopefully be available in April. 1,000 copies will be printed.

10. The future of the Classic Series was discussed. A motion was made and seconded to leave the Classic Series dormant. The motion passed. In the meantime, Gary Previts will monitor events and make recommendations (whether to continue or discontinue) as conditions warrant.

11. Tom Burns is planning an oral history conference for 1992 (fall) in conjunction with the Accounting Hall of Fame. Barbara Merino suggested that the Academy sponsor a oral history CPE session prior to the 1992 annual AAA meeting.

12. Al Roberts will prepare a compendium of decisions made at past Key Member meetings for distribution at the August meeting.

13. Ashton Bishop reported that the Academy's annual meetings will be held in the Opryland Hotel which is the headquarters hotel for the AAA meeting. Notice of times and room assignments will be mailed to appropriate parties shortly.

14. Peter McMickle will again supervise the booth display at the Nashville meeting. The future of the booth will be discussed at the August meeting.

15. Dick Vangermeersch has made a second and very generous contribution (\$3,000) to the Manuscript Award Fund. The Award is now fully funded thanks to the contributions and support of Vangermeersch. A motion was made and seconded to change the name of the Manuscript Award to the Richard Vangermeersch Manuscript Award.

16. Ross Tondkar presented the treasurer's report. Tondkar indicated that our financial condition is sound. However, we still continue to operate at a deficit. The matter of a dues increase was discussed. No decision was reached, but the topic will be discussed again at the August meeting when more information should be available.
17. Michael van Breda's Education Committee report was distributed. The committee continues to seek imaginative ways in which to be of service to educators and to work on the accounting history "one pagers."
18. Sarah Reed's International Research Committee report was distributed. The committee will collect information on meetings and conferences that might be receptive to offering a history session and coordinating participation. It was recommended that members of the committee watch out for and send information about details of history materials presented at conferences worldwide to Elliott Slocum for publication in the *Notebook*.
19. Ross Stewart will chair the North American Research Committee.
20. Tom Burns will have Academy "T-shirts" available for sale at the August meeting.
21. Al Mayer reported that the SWFAD history consortium was very successful in exposing doctoral students to history. Twenty five students and 12 faculty members attended the consortium conducted by six consortium faculty (Rashad Adbel-Khalik, Don Kleinmuntz, Barbara Merino, Patti Mills, Lee Parker, and Wanda Wallace).
22. Both the Accounting History Research Center and the Tax History Research Center have moved to new locations at their respective campuses.
23. Tony Tinker is in the process of organizing a CPE session, "Relevance Lost and the New Management Accounting," prior to the Nashville meeting.
24. Tom Burns took over as Chair of the meeting as Lee Parker departed for his trip back to Australia.
25. Maureen Berry is actively publicizing the Manuscript Award (now the Richard Vangermeersch Manuscript Award).
26. Dale Flesher noted that he has located the video tapes that Tom Burns prepared for the AAA in 1981. It was suggested that a new marketing brochure be prepared. Once a year a list of tapes and audio should be published in the *Notebook*.
27. The meeting adjourned at 2:45 p.m.
28. Al Roberts, Archivist, is planning a series of reporting forms in order to better track the history of the Academy.

Respectfully Submitted,  
Ashton C. Bishop, Secretary  
Academy of  
Accounting Historians  
June 4, 1991

ENCOURAGE DOCTORAL  
STUDENTS TO JOIN THE  
ACADEMY AT THE SPECIAL  
STUDENT RATE OF \$7.50  
PER YEAR

# THE ACADEMY OF ACCOUNTING HISTORIANS

Trustees and Officers Meeting  
Opryland Hotel — Nashville, TN  
August 11, 1991

*Present:* Maureen H. Berry, Ashton C. Bishop, Edward N. Coffman, Dale L. Flesher, Tonya K. Flesher, O. Finley Graves, Alan G. Mayper, Barbara D. Merino, Patti A. Mills, Thomas J. Nessinger, Lee D. Parker, Gary J. Previts, William D. Samson, Elliott L. Slocum, Ross E. Stewart, Rasoul H. Tondkar, Richard G. Vangermeersch, and Murray C. Wells.

9:00 a.m.: The meeting was called to order and jointly chaired by Chairman of the Board of Trustees Richard Vangermeersch and President Lee Parker.

1. Tom Burns (heart) and Al Roberts (knee) were unable to attend this meeting due to recent health problems. Our understanding is that both are well on their way toward recovery. We wish them well and look forward to their participation in our December 1991 meeting.
2. The minutes of the November 18, 1990 meeting were approved.
3. Dake Flesher reported the following data concerning submissions to the *Accounting Historians Journal* over the past two years (three issues):

New Submissions (not counting resubmissions)	69
Acceptances	16
Rejections	36
Under revision	12
Under review	5
Total	69

The turn-around time for the editorial process has been averaging an excellent five weeks.

4. Bill Samson indicated that a shipment of 100 copies of the *Accounting Historians Journal* (Volume 17, No. 1 -

Spring 1990) to Nihon Shoseki, Ltd. of Japan has been lost in shipment. Barbara Merino has replacement copies in inventory and will ship them per Bill Samson's instructions. Samson also reported that the inventory copies of Volume 17, No. 2 (Fall 1990) have not been received from the printer, and he is working on the problem.

5. Patti Mills has four completed book reviews and three book reviews in process. Recently, she received a large number of books from Garland Publishing for review.
6. Ashton Bishop presented information regarding our exclusive distribution arrangement with Nihon Shoseki, Ltd. in Japan. After some discussion, it was agreed that no one subscription agency should be given preferred treatment. Gary Previts made a motion that the Academy establish an equitable policy of full price of all subscription agencies and services with no exclusive distribution arrangements. The motion was seconded and passed unanimously. Bishop will write Nihon Shoseki, Ltd. and profusely thank them for their service under our old arrangement while expressing a strong desire to continue the working relationship under the new policy.

7. Ashton Bishop expressed a desire to be replaced as Secretary at the end of 1992. In any event, he would not want to go beyond 1993. Gary Previts suggested the possibility of appointing a Secretary-Elect (not a formal officer position) to study the duties of the Secretary for one year prior to taking over as Secretary. Ross Tondkar indicated that he would like to be replaced as Treasurer one year after the replacement of the Secretary.
8. Ross Tondkar reported that the IRS reversed its earlier position and refunded the Academy \$2,894.43 (\$2,772.82 tax penalty plus \$121.61 interest earned) for the tax penalty that was levied against the Academy for 1986 taxes.

Tondkar indicated that our financial condition is sound, but we continue to operate at an annual deficit. In light of our operating deficit, Lee Parker made a motion to raise dues \$2 per year for the next three years for both individuals (1992-\$32, 1993-\$34, and 1994-\$36) and institutional affiliates (1992-\$42, 1993-\$44, and 1994-\$46). The motion was seconded and passed.

The 1992 budget presented by Tondkar was approved subject to an amendment to reflect the \$2 increase in 1992 dues per member and per institutional affiliate.

Tondkar continues to research accepting dues payment by credit card. This will be discussed at our December meeting.

9. Gary Previts led a discussion regarding the timing of our annual business meeting. In the past the timing of this meeting in August has been driven by the AAA annual meeting. It was pointed out that the Academy has

struggled at times with an operating cycle very different from our calendar year cycle. Consequently, Previts proposed that the Academy: 1) continue to hold a trustees and officers meeting in conjunction with the annual AAA meeting and add a social reception for Academy members (and those individuals who may have a sincere interest in joining or supporting Academy activities), 2) move the annual business meeting to the fall and hold it in conjunction with our fall research conference and trustees and officers meeting, and 3) rotate the spring trustees and officers meeting between regional AAA meetings so this group would be exposed to all parts of the country. There seemed to be a very high level of support for the proposal. We will discuss and make a decision on the proposal at our next meeting in December. However, we agreed to proceed with plans for holding a social reception at the AAA meeting in Washington next August.

10. Lee Parker passed out proofed copies of a document relating to committee terms and procedures which was initially distributed at our November 1990 meeting. Tom Burns and Tonya Flesher were asked to make a formal recommendation on the subject at the December 1991 meeting.
11. The future of the Academy's booth display at the annual AAA meeting was discussed. It was emphasized that Pete McMickle has done an outstanding job with the display over the years and has provided a valuable service to the Academy. The consensus was to continue with the display. It was suggested that a committee be appointed to handle the responsibility. The chairperson of the committee

should reside in the vicinity of the location of the AAA meeting. Names that were mentioned as possible chairs for next year's meeting in Washington include Sharon Moody and Roxanne Johnson. In addition to the chairperson, the committee should include four members.

12. Finley Graves reported that plans for the Accounting History Research Methodology Conference (December 6-7, University of Mississippi ) are going extremely well. Papers are coming in from a number of different countries. Tentatively, plans call for the theoretical papers to be presented and discussed on the first day and specific topic papers to be presented and discussed on the second day.
13. Finley Graves announced that the Garner Monograph is now available. Graves was commended for both the high quality of the content and production.

Dick Vangermeersch made a motion that the Academy publish future monographs through Garland Publishing (meaning that the Academy would retain academic editorial control while Garland Publishing would do the production and marketing). The motion was seconded and passed unanimously.

14. Gary Previts recommended that a task force be established to in some form continue with the publication of biographies of notable accountants. As a result of the discussion, Previts was directed to make a proposal for its continuance at the December meeting. Also, Previts and Dick Vangermeersch were directed to work with the AICPA to coordinate a possible formal program with Academy involvement in connection with the 1996 CPA

Centennial.

15. Ed Coffman made a motion to convert the Academy's 3/4 inch video tapes to 1/2 inch. The motion was seconded and passed unanimously. Dale Flesher will oversee the conversion.
16. Al Roberts was not present therefore, the compendium of past trustees and officers meetings item on the agenda was postponed until the December 1991 meeting.
17. Tom Burns' proposal for cosponsorship of a conference (Hall of Fame Conference) was deferred until the December meeting due to his absence. However, the concept in principle was endorsed unanimously.
18. Lee Parker led a discussion regarding a standard Academy proposal form. Various ideas related to timing, location, and format were expressed. The consensus was to discuss the item again in December.
19. Ross Stewart indicated that Stan Salvary (member of the North American Research Committee) has been in contact with the Economic History and Business Society regarding the co-sponsorship of a conference with them. Our interest in principle was expressed. Stewart will request that Salvary submit a written proposal for us to consider.
20. Dick Vangermeersch reported that the announcement of the establishment of our Graduate Research Grant in Accounting History appears in the Spring issue of the *Accounting Historians Notebook* on page three. The announcement specifies the criteria and important dates. Vangermeersch will undertake various mailings (U.S. and non-U.S.) as appropriate to publicize the grant.
21. Elliott Slocum will present a proposal

concerning the printing of the *Accounting Historians Notebook* at our December 1991 meeting.

22. Maureen Berry announced that Professor Anne Fortin of the Universite du Quebec a Montreal has been selected as the recipient of the Richard G. Vangermeersch Manuscript Award for 1991. The title of her manuscript is "The 1947 French Accounting Plan: Origins and influences on Subsequent Practice."
23. Lee Parker will correspond with Tony Tinker regarding any surplus earned on the CPE session.
24. Richard Vangermeersch nominated Dr. Williard E. Stone (Professor Emeritus - University of Florida) for life membership. The motion was seconded and passed unanimously. His many contributions will appear in the Fall issue of the *Accounting Historians Notebook*.
25. Tom Nessinger suggested that we establish a Council of Past Presidents (the immediate past president would be the chairperson) to provide input for critical issues. Gary Previts pointed out that Al Roberts started a past presidents luncheon which is held each year during the AAA meeting. If the immediate past president would assume the responsibility each year, it could energize the gathering and provide valuable input as Nessinger suggests.
26. The meeting adjourned at 12 noon.

Respectfully Submitted,  
Ashton C. Bishop, Secretary  
Academy of Accounting  
Historians  
August 26, 1991

## TALK ABOUT MEMBERS

Listed below are some news about members of the Academy which have come to the attention of the editor. Unfortunately, much of the activity, awards, and publications of members is not communicated to others, thus, due recognition of our colleagues is lacking. Please let the editor know about presentations which involve accounting history, of awards or recognitions received, or new positions taken, and of your published accounting history research in non-Academy publications.

### GARNER CITED

Dr. Paul Garner was the recipient of the 1991 Presidential Citation from Beta Gamma Sigma. Dr. Garner was recognized with this honor at the National Honoree Luncheon on April 23, 1991. This is only the second Beta Gamma Sigma Presidential Citation Award. The first was issued to the late Richard Irwin.

### STONE GIVEN LIFE

At the August 1991 meeting of Officers and Trustees of the Academy, Dr. Williard E. Stone was elected to Life Membership of the Academy of Accounting Historians in recognition of his long service to the Academy and to the community of scholars in Accounting History. Dr. Stone was one of the founders of the Academy in 1973, a Trustee for 1975-76, co-editor of the *Accounting History Journal* for 1977-80, and recipient of the Hourglass Award in 1982. He received his Ph.D. from the Wharton School in 1957 and was the long-time Chairman of the Accounting Department of the University of Florida.



# THE ACADEMY OF ACCOUNTING HISTORIANS

Annual Business Meeting  
Opryland Hotel — Nashville, TN  
August 12, 1991

Approximately 35 members attended the meeting.

1. President Lee Parker called the meeting to order at 10:15 a.m.
2. Treasurer Ross Tondkar reported that while the current financial position of the Academy is sound, our annual expenditures continue to be greater than our revenues. To reverse this trend, Lee Parker presented a proposal for a change in the dues structure. The proposal, which has been approved by the Board of Trustees, called for the following dues structure for 1992, 1993, and 1994:

	1992	1993	1994
Individual Membership	\$32.00	\$34.00	\$36.00
Institutional Affiliate	42.00	44.00	46.00
Student Membership	7.50	7.50	7.50

There was some discussion; then a motion was made and seconded to accept the proposed dues structure. The motion passed.

3. Mid-year reports of editors, directors, and committee and task force chairpersons were presented. These reports will be published in the Fall 1991 issue of the *Accounting Historians Notebook*.
4. Lee Parker announced that Dr. Phil Bougen (Madrid Business School) was the recipient of the 1991 Hourglass Award for the most notable contribution to accounting history literature through his book *Accounting and Industrial Relations*. Professor Steve Zeff accepted the award for Dr.

Bougen who was unable to be present.

5. Maureen Berry announced that Dr. Anne Fortin (Universite du Quebec a Montreal) was the recipient of the Richard G. Vangermeersch Manuscript Award for 1991 for her manuscript "The 1947 French Accounting Plan: Origins and Influences on Subsequent Practice." Berry accepted the award for Dr. Fortin who was unable to be present.
6. Finley Graves reported that Monograph No. 6, *The Costing Heritage: Studies in Honor of S. Paul Garner*, is now available for distribution. Professor Garner who was present at the meeting, expressed his deepest appreciation to the Academy for its publication and to Finley Graves for his quality editing and production work.
7. Gene Flegm (Endowment Committee) reported that \$23,500 had been raised to fully fund two 1991 Academy activities, the Southwest Region Ph.D. Consortium held in Houston in March and the forthcoming Accounting History Research Methodology Conference to be held at the University of Mississippi this December. Flegm will work with President-Elect Tom Burns with respect to 1992 requests for funding. Anyone with personal contacts (even at the local office level) that could assist in fund raising for worthy projects of the Academy was asked to contact Flegm. Flegm was com-

mended for his outstanding leadership and efforts.

8. The Accounting History Research Methodology Conference will be held at the University of Mississippi on December 6-7. Patti Mills, reporting for Finley Graves, noted the international nature of the conference in that papers are coming in from a number of different countries.
9. Lee Parker announced that the Board of Trustees, in their meeting of August 11, designated Dr. Williard E. Stone (Professor Emeritus - University of Florida) a Life Member of the Academy. His many contributions to Accounting will be detailed in the Fall issue of *The Notebook*.
10. Gary Previts provided information on the The Sixth World Congress of Accounting Historians to be held in Kyoto, Japan on August 20-22, 1992. Details about the conference were also made available to those attending the AAA meeting via their information table. Paul Garner strongly encouraged members of the Academy to attend the conference and enjoy Kyoto.
11. Gary Previts, reporting for Barbara Merino, Chairperson of Nominations Committee, presented the following nominees for office:

OFFICER NOMINEES FOR 1992:

President: Thomas J. Burns (Ohio State University)

President-Elect: Tonya K. Flesher (University of Mississippi)

First Vice-President: Maureen H. Berry (University of Illinois)

Second Vice-President: Michael van Breda (Southern Methodist University)

Treasurer: Rasoul (Ross) Tondkar (Virginia Commonwealth University)

Secretary: Ashton C. Bishop (James Madison University)

TRUSTEE NOMINEES FOR 1992-1994:

Edward N. Coffman (Virginia Commonwealth University)

Dale L. Flesher (University of Mississippi)

Barry Huff (Deloitte & Touche)

Lee D. Parker (Flinders University)

Gary J. Previts (Case Western Reserve University)

Alfred R. Roberts (Georgia State University)

A motion was made, seconded, and the slate was approved unanimously.

12. Dick Vangermeersch, Chairman of the Board of Trustees, presented Lee Parker with a plaque in recognition of his leadership and service during his term as President of the Academy.
13. Lee Parker noted that the accounting history CPE workshop, "Relevance Lost and the New Management Accounting," presented on August 11 was a great success as approximately 60 people participated. Tony Tinker and his organizers (Cheryl Lehman, Marilyn Neimark, Lee Parker, Ross Stewart) were thanked for their efforts.
14. The meeting was adjourned at 11:30 a.m.

Respectfully Submitted,  
Ashton C. Bishop, Secretary  
Academy of Accounting

Historians  
August 26, 1991