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Selected committee reports

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brief history of the NERAAA and encouraged members to submit programs and other memorabilia of past meetings and activities.

A NERAAA historical archives is being established by Richard Vangermeersch at the University of Rhode Island. An updated version of the NERAAA history is being written by Richard Vangermeersch and Anthony T. Krzystofik and will be presented at the 1992 meetings to be hosted by the University of Southern Maine in Portland. It is anticipated that the induction in the NERAAA Hall of Fame will be an annual event at the regional meeting.



SOUTHWEST PHD CONSORTIUM

The Second Phd Consortium in the Southwest Region is in the planning stage. It will be held in San Antonio in March 1992. The Consortium was initiated by The Academy in 1991 for the purposes of exposing doctoral students to historical methods and research. All doctoral granting institutions in the Southwest region will participate.

SOLUTION to puzzle on page 19		
HESS	LEWIS	HARRIS
STEVIN	GARNER	METCALFE
WILLIAMS		

Bougen: continued from page 1

profit sharing plan. The process has resulted in a structure of interaction between company management, employee groups, and the accounting data used to bound the constituent groups together.

An excellent review of Dr. Bougen's book by Roxanne T. Johnson of the University of Baltimore is provided in the December 1990 issue of *The Accounting Historians Journal*.



SELECTED COMMITTEE REPORTS

FROM: Michael F. vanBreda
Chair, Education Committee

RE: Midyear Report

The education committee continues to pursue the idea of producing and circulating a monograph, containing a series of historical illustrations for use in class. Several examples were circulated to the committee members. These have drawn a number of responses with more expected.

The committee continues to seek for additional ways in which it can be of assistance to faculty and students in the classroom. In this regard, I might add that the 5th edition of Hendrksen's *Accounting Theory* text is scheduled to appear in November this year. This new edition has 3 chapters dedicated to accounting history and numerous allusions to history scattered throughout the rest of the text. I am hoping that the committee might be able to use some of the material in this text as a basis for developing further teaching materials.

July 15, 1991

From: Finley Graves, Chair, Research Task Force, 1991 Conference

Re: Midyear Report

Thanks to Gene Flegm, we have received ample funding for the 1991 conference on accounting history research methodology. Brochures advertising the conference were mailed in May. I have received a number of pages and numerous letters, phone calls, and faxes indicating that more papers are on their way. Arrangements for meeting space and meals have been made. I look forward to receiving your registration forms!

Additional note: Monograph 6 of the Monograph Series, *The Costing Heritage: Studies in Honor of S. Paul Garner*, is now available. A flyer advertising the book is included for your information. The flyer will be included (folded) in the next *Notebook* and a similar one with only the institutional price has been mailed to all affiliate libraries.

From: Gary John Previts

Re: Accreditation and class coverage of Accounting History

Our task force (Paul Garner, Fred Neumann, Andy Barr, etc.) was not successful in obtaining the use of explicit language for accounting and business history to be identified as content and emphasis material in AACSB and ACBSP accreditation standards during the recent revision (AACSB) and origination (ACBSP) of standards by these groups.

I would appreciate having this matter placed on the agenda for "strategic" discussion in Nashville.

August 6, 1991

From: Finley Graves

Re: Reports on Garner Monograph and December Conference

GARNER MONOGRAPH

1,050 copies of the monograph were printed, 50 of which were over and above the order of 1,000. We were not charged for the 50 extra copies. The printer kept two copies for demonstration purposes. I supplied Paul Garner with 10 copies and each of the authors with three copies. The CIP division of the Library of Congress required one copy, and the copyright division two copies. I gave one copy to the Graduate Assistant who assisted me in producing the book and claimed three copies for myself. I sent a damaged copy to Roger Motyka to guide him in preparing his manuscript.

Review copies have been sent to *The Accounting Review* (two copies), *Accounting and Business Research*, *Accounting, Business and Financial History*, *The International Accounting Forum*, *Business History Review*, and *Management Accounting*.

A folded one-page announcement of publication will be included in the next *Notebook*. I have also mailed an announcement to all library affiliates and several jobbers. I have brought a copy of several announcements to display at the Academy's Convention booth. As of July 31 eighteen copies had been sold.

The cost of the monograph was \$6,459.74.

Editorial work, JaNoel	\$115.00
Lowe	
ISBN prefix (includes \$51.50 priority processing fee)	151.50
Typist (camera-ready copy)	357.28
Cover design	75.00
Printing	5,740.96
Copyright	20.00
	<hr/>
	\$6,459.74

DECEMBER CONFERENCE

As of July 31 I have received fifteen papers for possible presentation at the Accounting History Research Methodology Conference. I am expecting at least six more. Papers are from England, Scot-

land, France, Germany, Australia, and New Zealand as well as from North America. The quality of many of these papers is very high. I plan to accommodate as many of the high quality papers as possible. At present I plan to have the more theoretical papers presented on Friday. On Saturday, I may have concurrent sessions for the papers on specific accounting history topics.

All necessary meeting rooms have been reserved and all meals planned. A welcome reception will be held Thursday evening. Dinner on Friday evening will be held in the newly restored (antebellum) Barnard Observatory, which houses the Center for Southern Culture. I have a speaker from the Center for Friday evening (one of the editors of the award-winning *Encyclopedia of Southern Culture*) who gives a very entertaining talk.

Brochures with registration forms were mailed in late May. Brochures will be distributed in Tony Tinker's workshop here in Nashville, and I brought a number for the Academy's Convention booth. Brochures were also included in the registration packet at the Interdisciplinary Conference in Manchester in June. Trevor Hopper wrote and requested the brochures.

MONOGRAPH SERIES

I have spoken to Dick Brief about publishing the Monograph Series with Garland Publishing. He has agreed to do so pending approval of the Academy. The Academy would retain all editorial control. Each monograph would be published as camera-ready copy, but I require that anyway. There would be no cost to the Academy. Approximately 300 copies of each monograph would be published. I strongly urge this group to endorse this proposal.

During the past year, I have rejected two proposed monographs. In my opinion they were much too broad. Roger Motyka's bibliography will soon be ready for

publication. The computer system at Newcastle failed at one point, and Roger lost years' worth of work. He has had to painstakingly reenter all of his information and prepare it in camera-ready form. Now that I have completed the production of the Garner monograph, I plan to turn my attention to the Peragallo manuscript. I have one other proposal in hand that looks very promising.

ISBNs

In the process of producing the Garner monograph, I obtained an ISBN prefix for the Academy. We can now assign an ISBN for any book we publish. When I assigned ISBN for the Garner monograph, I retroactively assigned ISBNs to all monographs (except Monograph No. 1 which is out of print). They are as follows:

Monograph 2 (Previts/Taylor): 1-879750-00-7

Monograph 3 (Cooper et al.), Hardback: 1-879750-01-5

Monograph 3 (Cooper et al.), Paperback: 1-879750-05-8

Monograph 4 (Gaertner): 1-879750-02-3

Monograph 5 (Parker): 1-879750-03-1

Monograph 6 (Graves): 1-879750-04-X

Since I have assigned these ISBNs, we are obligated to note the ISBN for each book each time we advertise it. For example, the ISBN should follow each title when we list in our annual brochure.

August 1, 1991

FROM: Maureen Berry
Chair, Richard Vangermeersch
Manuscript Award Committee

RE: Final Report of Committee

The Committee is pleased to announce that the article: "The 1947 French Account-

ing Plan: Origins and Influence on Subsequent Practice", authored by Professor Anne Fortin of the Universite du Quebec a Montreal, has been selected as the winner of the Richard Vangermeersch Manuscript Award for 1991.

Three manuscripts were submitted for consideration by the deadline of June 15, 1991 and reviews were completed by the middle of July. The final selection received a 3-1 vote with the chair abstaining.

Professor Fortin was awarded the PhD degree from the University of Illinois in 1986, and her article is drawn from her dissertation.

I would like to take this opportunity to thank the Committee members: Dale Flesher, Finley Graves, Barbara Merino, and Mary Stone very much indeed for their cooperation, involvement, and attention to getting the committee work completed in a very short time span. It has been a very great pleasure!

August 9, 1991

FROM: Ross E. Stewart, Chair, North American Research Committee

RE: Committee Reports - Nashville Meeting

1. New Awards

Committee members have made the following additional suggestion given the extensive list last year.

Post-Doctoral Research Grant (possibly attached to the Research Centre's).

2. Involvement With Other History Conferences

Stan Salvary again raised the possibility of a co-sponsored conference with the Economic and Business History. He would like the Academy to give Professor Phil Smith, Chair, Board of Trustees of EBHS an indication of where AAH stands on a pos-

sible co-sponsorship.

3. An Oral History Project

August 9, 1991

FROM: Dale L. Flesher
Editor

RE: Editor's Report

The Accounting Historians Journal

For Two Year Period Ending July 31, 1991

The number of submissions has been down from last year; however, the quality has improved (see statistics below). Overall, the acceptance rate has been about 23 percent. Of the 12 manuscripts that have been returned to authors for revisions, and those that have subsequently been resubmitted, the average turn-around time (on the part of the authors) has been nearly a year. Assuming that these 12 manuscripts will someday be resubmitted, there is a sizeable inventory of potential articles for future issues. Alternatively, if these 12 manuscripts are not resubmitted, the journal may not be too sizeable. In summary, I have decided that much of the delay between initial submission to scholarly journals and subsequent publication is the fault of the author and not of the editorial process.

The turn-around time for the editorial process has been averaging just over one month (about five weeks). The members of the editorial review board must be thanked for this excellent turn-around time. Of the 35 reviewers, at least 33 of them regularly return manuscripts within three weeks. Only two reminder letters (sent after six weeks) had to be sent during the past year. There have been no changes in the review board during the past year. No reviewer was sent more than three manuscripts, and about half received only one manuscript. The number of manuscripts sent to each individual is somewhat dependent upon the fields of expertise of that individual as compared to the subject matter covered in the manuscripts submitted.

The June 1991 issue came out on time (only about two months after the December 1990 issue). The delay in the December issue was attributable to two causes: (1) the printer took two months longer than usual to print the journal, and (2) the post office took six weeks to deliver the journal (according to the printer).

The following data concerning submissions covers the past two years (three issues) that the current editorial team has been in place:

New Submissions (not counting resubmissions)	<u>69</u>
Acceptances	16
Rejections	36
Returned to authors for revision (net of later acceptance; i.e., these are still being revised)	12
Currently under review	

August 1, 1991

FROM: International Research Committee, Sarah Reed, Chair

The International Research Committee was charged with collecting information on meetings and conferences to be held in 1992 that might be receptive to offering a history session. The following list of conferences was compiled:

1. Seventh International Conference on Accounting Education - October 8-10, 1992, Arlington, Virginia, USA. Deadline for papers - November 1, 1991.

Contact: Dr. Jane O. Burns, Area of Accounting
College of Business Administration
Texas Tech University
Box 4320
Lubbock, TX 79409-4320
U.S.A.

2. Sixth World Congress of Accounting Historians - August 20-22, 1992, Kyoto, Japan, Deadline for papers, December 31, 1991.

Contact: Professor Yoshihiro Hirabayashi
or Hiroshi Okano

Congress Secretary
Sixth World Congress of
Accounting Historians
Faculty of Business
Osaka City University
3-3-138, Sugimoto, Sumiyoshi
Osaka 558 JAPAN

3. Fifteenth Annual Congress of the European Accounting Association - April, 1992, Madrid, Spain.

Contact: Ms. G. Dirickx van Dyck
EAA Secretariat
Rue d'Egmont Straat 13
B - 1050
Brussels, BELGIUM

4. Annual Conference of the Accounting Association of Australia and New Zealand, 1992, Massey University, New Zealand.

Contact person and exact date unknown. Dr. R. Bob W. Gibson, of Deakin University, who is the current editor of the AAANZ Special Interest Group publication "Accounting History" might have additional information.

In addition, we should all start planning for the 500 Year Celebration of Pacioli's Summa in Venice in 1994. Many Academy members will want to participate in this event.

Contributing Committee Members:

Professor Roger L. Burrirt, Australia
Professor Tommaso Fanfani, Italy
Professor Guisepppe Galassi, Italy
Professor Louis Goldberg, Australia
Professor Jose M. Gonzalez-Ferrando, Spain
Professor Merle Gynther, Australia
Professor Konrad W. Kubin, U.S.A.
Professor Tom A. Lee, Great Britain
Professor Sarah A. Reed, U.S.A.
Professor Shizuki Saito, Japan
Professor Dieter Schneider, Germany
Professor Ernest J. Stevelinck, Belgium
Professor Murray Wells, Australia