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Academy of Accounting Historians. Trustees and officers meeting Ohio State University Faculty Club, Columbus, Ohio, May 3, 1992; Academy of Accounting Historians. Trustees and officers meeting, Sheraton Washington Hotel - Eisenhower Room, Washington, D.C., Sunday, August 9, 1992; Trustees and officers meeting Ohio State University Faculty Club, Columbus, Ohio, May 3, 1992; Trustees and officers meeting, Sheraton Washington Hotel - Eisenhower Room, Washington, D.C., Sunday, August 9, 1992; Findings from survey of current and past trustees and key members; Membership report June 30, 1992; Tax history research center, report of the director; Report of videotape librarian

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THE ACADEMY OF ACCOUNTING HISTORIANS

Trustees And Officers Meeting
Ohio State University Faculty Club
Columbus, Ohio
May 3, 1992

Present: Maureen H. Berry, Ashton C. Bishop, Edward N. Coffman, Eugene H. Flegm, Dale L. Flesher, Tonya K. Flesher, Daniel L. Jensen (for Thomas J. Burns), Patti A. Mills, Gary J. Previts, Rasoul H. Tondkar, Thomas N. Tyson and Richard G. Vangermeersch.

9:05 a.m.: Since President Tom Burns could not attend the meeting, the meeting was called to order by President-Elect Tonya Flesher.

1. Treasurer Ross Tondkar reported that a) the Academy's financial health continues to be sound, b) his investigation into working out an arrangement with a bank in Richmond so that members could pay their dues by credit card has not been successful and does not look promising (Maureen Berry is going to check with AAA regarding their arrangement) and c) he would like to step down as Treasurer at the end of this year but would serve one more year if necessary.
2. The minutes for the Trustees and Officers Meeting of December 8, 1991 were approved. Secretary Ashton Bishop reported that Academy activities at the Sheraton Washington Hotel (AAA headquarters hotel) for Sunday, August 9 are: 1) a Trustees and Officers Meeting from 9:00-noon, 2) a past presidents dinner from 6-8 p.m., and 3) a reception from 8-10 p.m. in honor of the membership.
3. Ashton Bishop announced that Elliot Slocum would like to have the President's letter and all material for

Spring *Notebook* within the next two weeks.

4. Tonya Flesher is going to fax Lee Parker to see if he would take charge of the Graduate Manuscript Award.
5. Dan Jensen reporting for Tom Burns announced that the Hall of Fame Conference the Academy is cosponsoring with Ohio State University will be held in Worthington (Columbus), Ohio at the Hilton North Hotel on November 20-21. The title of the conference is "U.S. Accounting: 1965-1990 An Oral History Format." The program is shaping up nicely and a number of leading individuals from academia, corporate management, and public accounting have committed to participate. The conference is opened to the first 60 Academy members who notify the Secretary by September 1. Invitations will then be sent to these members by the conference coordinator. It was recommended that a registration fee of \$75 or \$80 be set.
6. The Annual Business Meeting of the Academy will follow the Hall of Fame Conference and be held on Sunday, November 22 at the Hilton North Hotel. Details regarding the meeting will be decided at our August meeting.
7. Dan Jensen reported that Tom Burns

- and Tom Nessinger are working on membership. Letters have been sent to members who have not renewed.
8. Dan Jensen indicated that Tom Burns suggested that the Editors of the *Accounting Historians Journal* might want to consider commissioning more articles (especially from distinguished individuals who are in retirement). He raised the idea of writing and asking editors of other journals for history research topics that their audience might find interesting.
 9. Ashton Bishop announced that Sharon Moody has agreed to be responsible for the booth at the AAA Meeting. She will be using George Washington University Beta Alpha Psi students to assist in manning the booth.
 10. Dick Vangermeerch indicated that presentation of awards (Hourglass and Manuscript), life memberships (if any), and prizes will be part of the August reception at AAA meeting.
 11. Programs for the Sixth World Congress of Accounting Historians (Kyoto, Japan-August 20-22, 1992) were distributed. It was suggested that flying to Osaka might be a better alternative than flying to Tokyo. Al Roberts has communicated with the Canadian delegation to reaffirm their sponsorship of the 1996 congress and to make sure they will be present in Japan to promote it. He also has been involved in communication with respect to Madrid sponsorship in 2000.
 12. Gene Flegm reported that he expects to raise approximately \$20,000-22,000 to support funding proposals for 1992. Three proposals have been approved: Hall of Fame Conference - \$13,000 (Burns), Oral History Project — Murphy, Barr, and Garner — \$3,000 (Previts and D. Flesher), and The Motives and Methods of Standard Costing: Pre-1950 Remembrances and First-Hand Experiences of Accountants, Managers, and Labor Leaders — \$6,500 (Tyson). With respect to the latter proposal, Thomas Tyson was commended for his written presentation in support of his proposal.
 13. Tonya Flesher announced a funding request for \$15,000. The request will be for a Fall 1993 conference at the University of Mississippi entitled "The Role of Biography in Accounting History." Based on her experience using the standard Academy proposal format, T. Flesher recommended it be studied to see if the format can be improved.
 14. Tonya Flesher is going to send out a letter to the membership to obtain individuals interest in serving on committees. She will use information received in appointing committees for 1993. Her feeling is that strategic issues need to be examined further before formalizing committee appointment terms and procedures.
 15. Gary Previts presented the Nomination Committee's report for Lee Parker. The Nomination Committee has selected their slate and is in the process of contacting individuals concerning their willingness to serve.
 16. Dick Vangermeersch reported on his survey of current and past trustees and leadership individuals. More time will be devoted to the report at our August meeting. A copy of the results of his survey is attached.
 17. Dale Flesher took responsibility for recording the minutes at 11:40 a.m. as Ashton Bishop had to leave the meeting.
 18. Dale Flesher distributed Finley Graves report concerning the Accounting

History Research Methodology Conference and the Monograph Series. A copy of his report is attached.

19. Dale Fleisher presented an nonexclusive offer by University Microfilms International (UMI) to microfilm all issues (back and future) of the *Accounting Historians Journal*. The Academy would receive a 15% royalties from net sales. UMI would be sent three complimentary copies of each future issue. Fleisher made a motion that the proposal be accepted. Dick Vangermeersch seconded the motion. The motion passed unanimously.
20. The meeting adjourned at 12:30 p.m.

Respectfully Submitted,
 Ashton C. Bishop, Secretary
 Academy of Accounting Historians
 May 11, 1992

Report to: Officers and Key Members,
 Academy of Accounting Historians

1. Accounting History Research Methodology Conference. Attached is a copy of the "Revenues and Expenditures" cover sheet for my financial report to Ross Tondkar. It indicates that expenditures were less than revenues by \$148.02. The report is subject to verification by Ross. The sheet refers to "attached documentation." All such documentation was mailed to Ross and is not attached here. I would like to point out that the account I opened at the University of Mississippi Bursar's Office is subject to audit both by the University's Internal Audit Department and by the State of Mississippi. I also accounted to Ross for all deposits and expenditures to and from that account.
2. I have the first volume of Roger Motyka's bibliography in hand and am awaiting volume 2. Volume 1 is very well done. I expect volume 2 at any time.

As soon as I have both, I will send them to Dick Brief. Roger's work will be Monograph 7 of the Monograph Series.

I spoke recently with the person to whom I had mailed the Peragallo manuscript for an appraisal. That person feels much as I do: there is "something there," but the manuscript is not publishable in its present form. In my opinion, it would require a tremendous amount of editorial work before it could be published. I am looking into the possibility of an editor whose name would appear as co-author.

I have rejected one proposal since my last report. I am hoping to receive something from a person who approached me about a project which sounded very promising. Dick Brief has also referred a proposal to me that I have not had time to evaluate properly.

3. We have approximately 865 copies of Monograph 6 (Garner monograph) on hand. I say "approximately," because I am assuming that each unopened box does contain the same number of books (31). According to records here, we have sold 103 copies. This number would, of course, be subject to verification by Ashton Bishop. I have mailed a copy to Alicja Jaruga to review in a Polish journal and plan to send more review copies abroad. To date, I am aware of only one review in print: by Parveen Gupta in the *International Accounting Forum*. Please let me know if you are aware of others.

Finley Graves

FINDINGS FROM SURVEY OF CURRENT AND PAST TRUSTEES AND KEY MEMBERS

1. There is no basic agreement as to the membership goal as of 12/31/99. With this lack of agreement it is very difficult to have consistency from one year to the next and to have realistic goals with which

- to compare actual.
2. An increase in membership and sales would occur if we could accept VISA charges.
3. We need to formalize a relationship with each AAA region.
4. Two responders mentioned targeting "older" practitioners.
5. A number of responders mentioned "translations" of non-English articles and, possibly books.
6. Business Historians need to become contacts for us.
7. A number of responders stressed the need for interdisciplinary work.
8. Europe is our weak suit.
9. The AHJ needs a niche.
10. A number of responders stressed the need to commission articles.
11. There is uncertainty about micro filming back issues.
12. Most responders desired higher dues.
13. There is lack of clarity about our endowment goals.
14. The AHRC and the THRC will go as far as their directors want to go and are able to go.
15. There is much more excitement about the video library than the AHRC and THRC.
16. Why not appoint "Fellows" for the AHRC, THRC, and VISUALS.
17. We should be more with it in terms of technologies of modern equipment.
18. There is a new group of leaders coming.
19. We have too many activities to attain quality.
20. The Accounting History Committee should be a major focal point for the future.
21. We should stress "international" at all times, even to including it in our title.
22. We are not as dogmatic about the AAA relationship as before.
23. The Academy should be opened up.

24. We should "piggy-back" programs more with other organizations.
25. Quality is the key issue.

Richard Vangermeersch

THE ACADEMY OF ACCOUNTING HISTORIANS

MEMBERSHIP REPORT JUNE 30, 1992

MEMBERS	DOMESTIC	NON-DOMESTIC*	TOTALS
INDIVIDUAL: LIFE	3	3	6
STUDENT	28	3	31
REGULAR	295	123	418
INDIVIDUALS (TOTAL)	326	129	455
INSTITUTION AFFILIATES	237	165	402
TOTALS	563	294	857

MEMBERS	3 YEAR COMPARISON					
	DOMESTIC			NON-DOMESTIC		
	1992	1991	1990	1992	1991	1990
INDIVIDUAL	326	360	391	129	134	136
INSTITUTION	237	228	222	165	109	102
TOTALS	563	588	613	294	243	238

THE ACADEMY OF ACCOUNTING HISTORIANS

MEMBERSHIP AT DECEMBER 31, 1991

MEMBERS	DOMESTIC	NON-DOMESTIC*	TOTALS
INDIVIDUALS	379	146	525
INSTITUTION AFFILIATES	229	140	369
TOTALS	608	286	894

THE ACADEMY OF ACCOUNTING HISTORIANS

Trustees And Officers Meeting Sheraton Washington Hotel - Eisenhower Room Washington, DC Sunday, August 9, 1992

Present: Maureen H. Berry, Ashton C. Bishop, Thomas J. Burns, Doris M. Cook, James Don Edwards, Edward N. Coffman, Dale L. Flesher, Tonya K. Flesher, O. Finley Graves, Patti A. Mills, Sharon M. Moody, Gary J. Previts, William D. Samson, Elliott L. Slocum, Rasoul H. Tondkar, and Richard G. Vangermeersch.

8:55 a.m.: President Tom Burns called the meeting to order and welcomed new members of the leadership team (Doris Cook, James Don Edwards, and Sharon Moody).

1. The minutes for the Trustees and Officers Meeting of May 3, 1992 were approved.
2. Treasurer Ross Tondkar reported the financial condition of the Academy is sound (approximately enough cash to cover one and one half years expenditures). The 1993 budget presented by Tondkar was approved. Tondkar indicated that 1993 would be the last year that he would be willing to serve as Treasurer. Tondkar indicated that Deloitte & Touche would perform the Academy's 1993 audit for \$1,000. A motion was made and seconded to accept their offer. The motion passed unanimously.
3. Tom Burns indicated that planning for the Hall of Fame Conference (U.S. Accounting: 1965-1990) which the Academy is cosponsoring with Ohio State University is going well. Details about the November 20-21 conference were shared with the group. A registration fee of \$75 was set for the Conference. Gary Previts volunteered
4. to prepare a conference flyer for distribution at the Academy display booth and for insertion in the AAA's *Accounting Education News*.
4. The Annual Business Meeting will be held on November 22 from 9-11 a.m. at the Hilton Inn North (same location as the Hall of Fame Conference). Ashton Bishop will arrange for a meeting room.
5. A general discussion took place about the appointment of editors for the *Accounting Historians Journal* as a result of Gary Previts' question about the amount of time remaining on current appointments. Several points were made: the two editor positions should not turn over at the same time and consideration be given to appointing a developmental editor or committee. The succession issue will be received by the time of the annual meeting.
6. Tonya Flesher indicated that the Tax History Research Center has moved to a new location which more than doubled the floor space. A substantial donation of materials was received from the Memphis office of BDO Seidman. Many of the items were personal research materials used by P. K.

Seidman in coauthoring the legislative history of income tax. Dick Vangermeersch stated that we need to establish an archival network, maybe with the help of one of the Big Six. Gary Previts thought that the Big Six librarians had an informal network and somehow we might be able to tap into it.

7. Elliott Slocum reported that the Accounting History Research Center is faced with a move to new location as the result of a move to another building by Georgia State's School of Accountancy. Future plans call for an individual with a library science background to set up a computerized data base of holdings.
8. Dick Vangermeersch presented results from his strategic issues survey. Among other things, he feels the Academy should engage in a major effort to increase both the quality and quantity of membership. (We need an agreement as to where we want to be and make a significant effort each year to accomplish the goal.) Vangermeersch pointed out that the survey results showed that people have a significant interest in video tapes and thus the video library should be a focus of the Academy. He indicated that the Academy needs to be networked to archivists and librarians as there is a demand for historical materials. In addition, the Academy should consider preparing a pamphlet for businesses about how to save accounting records for accounting historians.
9. Dick Vangermeersch will appoint a committee to select a Chairperson for the Board of Trustees for the period 1993-95 as his term expires on December 31, 1992. An announcement of the new Chairperson will be made at

the 1992 Annual Business Meeting forthcoming.

10. AAA sectional affiliation was debated. The general feeling seemed to be that we should study the feasibility of hiring our own executive director versus AAA affiliation.
11. Timing and procedures related to individual(s) requesting funding for conference and research proposals were discussed. James Don Edwards will draft a policy statement (a page or two) by our next meeting for consideration.
12. Gary Previts announced that Gene Flegm has raised \$21,500 to support 1992 funding requests approved at the May 3, 1992 meeting.
13. Dale Flesher reported that 46 manuscripts for the *Accounting Historians Journal* have been received since last August. Both quality and quantity are up from previous years of his tenure. The acceptance rate is about 25%.
14. Dale Flesher indicated that the Academy's video tape library has been transferred from the old 3/4 inch U-matic format tapes to 1/2 inch VHS tapes. He will be preparing a new brochure outlining the contents of the library. Dick Vangermeersch suggested that the name of the Video Tape Library be changed to the Video Tape Center.
15. Tonya Flesher will ask Lee Parker to oversee the administration of the Graduate Manuscript Award for 1993.
16. Dick Vangermeersch reported that the Life Membership Committee has nominated Richard V. Mattessich for Life Membership as a result of his many distinguished contributions to accounting history. A motion was made and seconded to accept the nomination. The motion passed unanimously.
17. Tonya Flesher passed out a Call For

Papers for the Academy's Fall 1995 research conference, *Biographical Research in Accounting*, to be held on December 3-4 at the University of Mississippi.

books for years prior to the 1900s would be welcome.

Tonya K. Flesher

- 18. Bill Samson stated that Tom Lee will be at our November meeting to explain what is going on in Great Britain with respect to the Pacioli Seminar in March, 1994.
- 19. The meeting adjourned at 12:05 p.m.
Respectfully Submitted,
Ashton C. Bishop, Secretary
Academy of Accounting Historians
August 26, 1992

TAX HISTORY RESEARCH CENTER REPORT OF THE DIRECTOR

August 9, 1992

The tax history research center was moved into new quarters during the past year. The new facility provides more than double the floor space of the original tax history center. Six new bookcases were obtained earlier in the year, and two more were acquired in November. The additional bookcases were needed to house a substantial donation of materials from the Memphis office of BDO Seidman. Many of the items were the personal research materials used by P. K. Seidman in coauthoring the famed legislative history of the income tax. These items include various books, journals, proceedings of meetings back to 1933, Congressional committee reports back to 1916, and other rare volumes. Other smaller donations have also been received, particularly from Don Marshall (Cal State — Fullerton) and Dale Flesher (University of Mississippi).

Your assistance is requested in further expanding the collection. Even tax text-

REPORT OF VIDEOTAPE LIBRARIAN

As approved by the board at the August 1991 meeting, the Academy's videotape library has been transferred from the old 3/4-inch U-matic format tapes to 1/2-inch VHS tapes. The next step is to prepare a new brochure outlining the contents of the various tape series which now include the following:

- 10 tapes filmed in the 1960s by Touche Ross and Michigan State University;

- 4 tapes entitled "Conversations With Leonard Spacek from early 1970s;"

- 3 tapes of Lee Parker's interviews with Louis Goldberg.

- 9 tapes of Leonard Spacek's history of Arthur Andersen & Co., circa 1988.

- 4 tapes from AAA (which are not currently being loaned out since they are available from other sources).

- 7 Other miscellaneous (includes P. K. Seidman interview, a Georgia-Pacific annual report, CMA exam information, and Lee Parker's address to the membership).

Future activities include the following:

1. Preparation of the above mentioned brochure.
2. Obtaining more tapes (such as Tom Burns raw material tapes used for the AAA Outstanding Educators video and perhaps tapes from CPA firms other than Arthur Andersen & Co.).
3. Preparing (or encouraging others to prepare) interview tapes of famous accountants (interviewees mentioned in recent discussions have included Paul Garner). A grant proposal was prepared for an Andy Bar interview project, and funding was obtained from the

Association of Government Accountants for Previts and Flesher to conduct such an interview. Previts and Flesher travelled to Urbana in July and completed the interview. The videotape will be edited and finalized in late September. An additional proposal was

recently submitted to another funding agency to interview Paul Garner and Thomas A. Murphy.

Your suggestions for other projects are welcome, and I hope you will share your videotapes with the Academy.

Dale L. Flesher

CONFERENCES, PERIODICALS, AND THINGS

FOR YOUR INFORMATION

Several events are scheduled, for which this issue of *The Notebook* will be of limited help because notification was received after the Spring issue was published. These are present here for your information.

Esteban Hernández-Esteve has written to announce that a meeting was held in Miraflores de la Sierra (Madrid) on September 24-26, 1992, devoted to discussion of the "Writing of an Accounting History of Spain." In the course of the meeting, the Group for the Study of Accounting History held an extensive seminar with several presentations on accounting history in Spain.

The Federation of Schools of Accountancy announces a meeting on December 6-8, 1992, in New Orleans at the Hotel InterContinental. The theme of the meeting is "Joining Forces: A Partnership To Educate Our Profession."

On February 15-16, 1993, the Center for Accounting Research at the University of Southern California will host the eleventh annual Audit Judgment Symposium. The Symposium will feature papers, panels, and presentations that focus on cognitive and decision support aspects of audit judgment research. As is tradition, there is also interest in behavioral science,

cognitive science, artificial intelligence, and expert systems research.

A NEW PERIODICAL IN EDUCATION

A new International quarterly journal entitled, *Accounting Education*, is being published in 1992. The journal is expected to provide a forum for the exchange of ideas, experiences, opinions and research results related to enhancing the educational base of accounting practice. It publishes research-based papers and information on key aspects of accounting education and training. It will include innovative teaching resource material which can be used by readers in their institutions. The editor is Richard M. S. Wilson, Department of Management, University of Keele, Staffordshire, ST5 5BG, UK. The Publisher is Chapman & Hall.

THE THIRD CRITICAL PERSPECTIVES ON ACCOUNTING SYMPOSIUM

The Critical Perspectives Symposium provides a forum for exploring research on emerging issues related to accounting and auditing. Original contributions are sought which examine issues presently confronting professionals, educators, and scholars. The theme is "Critically Re-appraising Accounting." Among the broad range of areas of research sought are: Re-examining Educational Basics, Gender Relations &