1993

Academy of Accounting Historians. Trustees meeting, Hilton Inn North, Worthington (Columbus suburb), Ohio, Sunday, November 22, 1993; Academy of Accounting Historians. Annual business meeting Hilton Inn North, Worthington (Columbus Suburb), Ohio, Sunday, November 22, 1992; Academy committees for 1993; Trustees meeting, Hilton Inn North, Worthington (Columbus suburb), Ohio, Sunday, November 22, 1993; Annual business meeting Hilton Inn North, Worthington (Columbus Suburb), Ohio, Sunday, November 22, 1992

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THE ACADEMY OF ACCOUNTING HISTORIANS

Trustees Meeting
Hilton Inn North
Worthington (Columbus Suburb), Ohio
Sunday, November 22, 1992


8:35 a.m.: Dick Vangermeersch, Chairman of the Board of Trustees, called the meeting to order.

1. Gene Flegm was elected unanimously to serve as Chairman of the Board of Trustees for period 1993-1995.

2. Dick Vangermeersch, Chairman of Trustees 1990-1992, presented his outgoing report. His report touched on 1) establishing a Video History Research Library at The University of Mississippi, 2) considering a name change to the International Academy of Accounting Historians, 3) accepting VISA for sales and membership dues, 4) "translating" non-English articles and books, 5) commissioning articles for the Accounting Historians Journal, 6) "piggy­backing" on programs of other organizations, 7) establishing a relationship with each AAA region, 8) increasing membership in Europe, 9) appointing "Fellows" for the AHRC and THRC, and 10) appointing committees for a three year term to establish continuity.

3. Tom Burns (Ohio State University) and Gene Flegm (General Motors) were formally recognized for putting together an outstanding program for the Hall of Fame Conference.

4. Dick Vangermeersch and Dale Flesher have made inquiries regarding the IMA’s 75th anniversary in 1994. They will keep us informed about their plans and if any role develops for the Academy.

5. James Don Edwards presented a policy statement with regards to guidelines for funded research and conference proposals. A motion was made and seconded to accept the proposal subject to minor editorial changes. The motion passed unanimously.

6. Tonya Flesher is working with Tony Tinker regarding a CPE session prior to the annual AAA meeting.

7. Gary Previts indicated that Elmer Beamer has offered to donate files regarding education issues with which he has been involved. A motion was made and seconded to accept the donation subject to Beamer’s documentation that the donation is the property of the Academy. The Academy will assist with the transportation cost to the AHRC. The motion passed unanimously. Also, Tonya Flesher reported historical material related to EDP auditing before 1970 has been offered to the Academy. The material is located in Washington, D.C.

8. Future issues that need to be addressed are 1) establishing a permanent office with a full­time Director for the Academy, 2) entering into some form of formal relationship with the AAA, and 3) defining the role and policy of the AHRC and the THRC with respect to archival materials—donations, solicitations, clearing house for primary research materials, etc. Tom Burns will talk to Tonya Flesher about setting up a task force for the latter item.

9. The meeting adjourned at 9:15 a.m.

Respectfully Submitted,
Ashton C. Bishop, Secretary

Policy Statement
James Don Edwards

In recognition of limited resources for research at some members’ institutions, the Academy of Accounting Historians wishes to encourage and promote accounting history research projects by providing limited grant funding. These research grants should be viewed as “seed” money, which because of the small resources of the Academy, will be occasional in granting and limited in amount. Such grant money will be expected to be used by the investigator to acquire research data, equipment, or research-related travel. The funding is not intended as compensation for the investigator. In the application, the investigator must include that funding from
other sources was not available by having been rejected by these other sources. Those receiving funding will be held to strict accountability with particular expectation that a manuscript that is publishable in *The Accounting Historians Journal* or presented at an Academy or American Accounting Association meeting will be produced in reasonable time after the funds are granted.

**Application Procedure**

Members with unique, well-thought out projects may apply for a grant. Proposals should be submitted to the Academy president in triplicate. Projects will be funded on the basis of quality of the research proposal with emphasis on the benefit to the Accounting Historian community, and the availability of funds. The Academy president, the president-elect and the editor of *The Accounting Historians Journal* will decide if the proposal is worthy of Academy resources. If a majority approves, then the funding will be considered at the next (August, November-December, March-April) meeting of the Board and by members for approval of the expenditures. Thus, a six month lead time in proposing is necessary.

If a major amount of funds is requested, then advance notice of 18 months is necessary so that the Endowment Committee can consider the proposal after it has been approved by the Ad Hoc Research Committee of the president, president-elect, and editor of *The Accounting Historians Journal*.

For research projects funded by the Academy, 50% of the requested funds will be granted upon approval of the application, and the remainder will be paid at the completion (submission of finalized paper) to one of the previously mentioned outlets for public dissemination of the findings. In the paper, there should be an acknowledgement that the project received funding support from the Academy.

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**THE ACADEMY OF ACCOUNTING HISTORIANS**

Annual Business Meeting

Hilton Inn North

Worthington (Columbus Suburb), Ohio

Sunday, November 22, 1992

1. President Tom Burns called the meeting to order at 9:30 a.m.
2. The minutes for the previous Annual Business Meeting of August 12, 1991 were approved.
3. Treasurer Ross Tondkar reported that the financial position of the Academy is sound. Tondkar was formally recognized for his dedicated service and outstanding performance as Treasurer from 1989 through 1992.
4. James Don Edwards suggested that we consider moving some funds from the general fund to the endowment fund. This matter will be studied by the trustees, and a recommendation will be forthcoming.
5. Gene Flegm was formally recognized for raising significant funds for 1992 activities which made possible the Hall of Fame Conference among other things. In this connection, Barry Huff of Deloitte & Touche was thanked for his firm’s substantial contribution.
6. Tom Lee, representing the Institute of Chartered Accountants of Scotland (ICAS), presented information about a proposed seminar, PACIOLI SEMINAR 1994, to be held on March 3-4, 1994 in Edinburg. A one-day accounting history seminar to celebrate the five hundredth anniversary of Pacioli’s bookkeeping treatise is planned for March 3. Lee indicated that the ICAS would like for the Academy to co-sponsor this event through providing expertise and access to its membership. By unanimous vote, the ICAS invitation was accepted. On March 4, a Festival of Accounting is planned on two not-unrelated themes, Measure, Mismeasurement, and Stewardship and Accountancy and Information Technology. The Festival will be held in conjunction with the Netherlands Institut van Registeraccountants.
7. Dick Vangermeersch announced that the trustees have elected Gene Flegm to serve as Chairman of the board of Trustees for the Period 1993-1995.
8. Dick Vangermeersch presented Tom Burns with a plaque in recognition of his leadership and service as 1992 President of the Academy.
9. Dale Flesher indicated the forthcoming issue of the *Accounting Historians Journal*...
Fall 1992 is the best issue of his administration. Number of submissions and quality of papers continue to be high. Bill Samson, the other Editor, announced that his tenure will be completed with the forthcoming issue.

10. Elliott Slocum reported that the Notebook (32 page issue) will be mailed during December.

11. Finley Graves indicated that 150 copies of the Garner Monograph (#6) have been sold. A motion was made and seconded to send trustees and officers complimentary copies of this monograph. The motion passed unanimously. Graves reported that Monograph 7, Motyka Monograph, is in production at Garland Publishing and will be available in January. Several manuscripts are under review for evaluation as possible monographs.

12. Ashton Bishop had to leave the meeting, and Doris Cook assumed the responsibility for recording the minutes for the remainder of the meeting.

13. Gary Previts stated there was no report from the Classics Series.

14. Officers elected for 1993 were as follows: President: Tonya K. Flesher (University of Mississippi); President-Elect: Ashton C. Bishop (James Madison University); First Vice President: Maureen H. Berry (University of Illinois); Second Vice President: James Don Edwards (University of Georgia); Treasurer: Michael F. van Breda (Southern Methodist University); Secretary: Doris M. Cook (University of Arkansas).

15. Trustees elected for 1993-95 were as follows: Thomas J. Burns (Ohio State University); Eugene H. Flegm (General Motors Corporation); Yoshihiro Hirabayashi (Osaka City University).

16. Gary Previts and James Don Edwards gave an informational report on their Project 100, which is planned to include the top 100 CPAs in the United States in the last century. It will be similar to the Life magazine publication of the top 100 Americans in the last century. This project is not sponsored by the Academy, but they plan to tie it in with the next Academy conference.

17. Tonya Flesher read Maureen Berry's committee report on the Vangermeersch Manuscript Award. The 1992 winner of the Award was Thomas Tyson of St. John Fisher College for his manuscript entitled, "The Nature and Environment of Cost Management Among Early 19th Century U.S. Textile Manufacturers." Berry and her committee have begun work associated with the 1993 Vangermeersch Manuscript Award.

18. Michael van Breda noted that the Education Committee would like to have some suggestions for involvement in the education area. One suggestion was to use education as a conference theme sometime in the future. Tom Burns stated that he still plans to develop a short paper suggesting that the second chapter in Ph.D. dissertations be devoted to historical development of the topic area.

19. Gene Flegm reported that the Endowment Committee has received one request for next year.

20. Tom Burns reported for the Membership Committee in the absence of Tom Nessinger. They have a letter drafted to send to prospective members which will be sent along with an Academy brochure.

21. Gary Previts reported that the task force on accreditation project has made no progress, but he will keep working.

22. Tonya Flesher noted that she will follow through with obtaining the EDP historical papers for the Academy (see minutes of Trustees Meeting on November 22, 1992). Cost of moving them from Washington, D.C. to Oxford, Mississippi will be paid from the President's discretionary budget.

23. Al Roberts noted that the new location of the AHRC would result in a new configuration for the Center. There will be a separate conference room and a separate stack area for collections. This will make operations and storage a bit difficult. As a result, the use of the conference space will probably have to be shared at times with seminars offered at the School.

24. Dale Flesher reported that the video and audio tape library has expanded, primarily from a grant by the governmental accountants.

25. There was some discussion of future nominees for the Hourglass Award.

26. President-Elect Tonya Flesher made a few remarks concerning 1993. She and her transition team have three areas of emphasis:

1) Membership—Alan Mayper has been appointed chairman of the Membership Committee, and they plan to increase membership.

2) Committee Involvement—Letters have
been sent to ask for volunteers for committees (response has been good).

3) Organizational Structure—She plans to appoint task forces to consider the organizational structure and problem with space for the archives.

27. The Academy’s Fall 1993 research conference on Biographical Research is to be held at The University of Mississippi on December 3-4.

28. The meeting adjourned at 11:10 a.m.

Respectfully Submitted,
Ashton C. Bishop, Secretary

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ACADEMY COMMITTEES FOR 1993

President Tonya Flesher has reported that responses to requests of members to participate in the committees of the Academy were enthusiastic. Many of the committees have been at work since early in the year, and preliminary reports are expected by the April 24, meeting in Atlanta. Final reports are to be submitted for the Annual Business Meeting to be held on December 4, at The University of Mississippi.

The committee chairs and members are provided below for your information if you have need to communicate with one or more of the committees and to encourage your future participation in the activities of the Academy. Task force chairs, members, and charges are also provided. Committee chairs report to one of the Academy Vice-Presidents as follows:

Committee Reporting Responsibilities:
First Vice-President—Maureen Berry, University of Illinois
Education
Research
Endowment

Second Vice-President—James Don Edwards, University of Georgia
Public Relations
Membership
Regional Programs

Education Committee
Chair: Philip Siegel – University of Houston–Downtown
Joel Amernic – University of Toronto
Vahe Baladouni – University of New Orleans
Roderick S. Barclay – Arkansas College
Ronald Beckman – Sam Houston State University
George M. Blankenbeckler – Central Connecticut State University
Robert Bloom – John Carroll University
Garry D. Carnegie – Deakin University
Gyan Chandra – Miami University

Billie Cunningham – Collin County Community College
Margaret Hoskins – Henderson State University
H. Elliott Lipschultz – Northbrook, Illinois
Cheryl McWatters – The University of Calgary
Fred Neumann – University of Illinois
John Ribezzo – Community College of Rhode Island
Stanley C.W. Salvary – Canisius College
Jaroslav Sokolov – Engels Soviet Trade Institute
Suzanne Pinac Ward – University of Southwestern Louisiana

Research Committee
Chair: Haim Falk – McMaster University
Dale Buckmaster – University of Delaware
Michael Chatfield – Southern Oregon State College
John K. Courtis – City Polytechnic of Hong Kong
Catherine Craycrafty – University of New Hampshire
Guo Daoyang – Zhongnan University of Finance and Economics
Richard K. Fleischman – John Carroll University
Giuseppe Galassi – Universita Degli Studi Di Parma
Gary Giroux – Texas A & M University
Joseph M. Hagan – Louisiana State University
Alicja A. Jaruga – University of Lodz
J. Edward Kerz – Pennsylvania State University
Barbara T. Oliver – Omaha, Nebraska
Terry Sheldahl – Savannah State College
Adrieanne Slaymaker – Detroit, Michigan
Wilbur H. Stevens – Salinas, California
Jim Tucker – Widener University

Endowment Committee
Chair: Gene Flegm – General Motors Corporation
Public Relations Committee
Chair: Kathleen Sinning — Western Michigan University
Victoria Beard — University of North Dakota
Sandra Bryd — Southwest Missouri State University
Bab Carstens — Montgomery, Alabama
Joann Noe Cross — University of Wisconsin—Oshkosh
David Franz — San Francisco State University
Jeanette M. Sanfilippo — St. Louis, Missouri
Cidgem Solas — Concordia University
Membership Committee
Chair: Alan Mayper — University of North Texas
Sue Atkinson — Tarleton State University
Hans J. Dykxhoorn — Western Michigan University
Walker Fesmire — University of Michigan—Flint
Tatsuto Fujii — Tohoku Gakuin University
Leonard Goodman — Rutgers University
James Guthrie — University of New South Wales
Mary E. Harston — St. Mary’s University
David C. Hay — Lincoln University
Khaled A.M. Hegazy — Cairo University
James H. Honea — University of Southern Mississippi
Sara Kenny — University of Utah
Z. Jun Lin — The University of Lethbridge
Anne Loft — Copenhagen Business School
LuAnn G. Bean Mangold — Bella Vista, Arkansas
Robert G. Morgan — East Tennessee State University
Salme E. Nasi — University of Tampere
Donald S. Rueschhoff — Topeka, Kansas
Jack Truitt — Washington State University
Thomas N. Tyson — St. John Fisher College
Loren Wenzel — Mankato State University
Regional Programs Committee
Chair: Hans Johnson — Arkansas Tech University
Jeremy Cripps — Heidelberg College
Horace Givens — University of Maine
Finley Graves — University of Mississippi
Jean Harris — Penn State University—Harrisburg
Lyle Jacobsen — St. Helena, California
Joseph R. Razek — University of New Orleans
Dieter Schneider — Ruhr-Universitat Bochum
Paul Shoemaker — University of Nebraska—Lincoln
Nominations Committee
Chair: Tom Burns — Ohio State University
Lee Parker — Flinders University
Barbara Merino — University of North Texas
Gary Previts — Case Western Reserve University
Horace Givens — University of Maine
Vangermeersch Manuscript Award Committee
Chair: Maureen Berry — University of Illinois
Dale L. Flesher (ex officio) — University of Mississippi
Tonya K. Flesher (ex officio) — University of Mississippi
O. Finley Graves — University of Mississippi
Mary S. Stone — University of Alabama
Accounting History Graduate Research Grant
Chair: Lee D. Parker — The Flinders University of South Australia
Centers Task Force
Chair: Richard Vangermeersch — University of Rhode Island
Dale Flesher — University of Mississippi
Al Roberts — Georgia State University
Elliott Slocum — Georgia State University
Charge: To evaluate options, risks, opportunities and costs of operating the Academy-sponsored Centers now and in the future.
Strategic Organizational Task Force
Chair: Gary John Previts — Case Western Reserve University
Maureen Berry — University of Illinois
Ashton C. Bishop — James Madison University
Edward N. Coffman — Virginia Commonwealth University
James Don Edwards — University of Georgia
Dale Flesher — University of Mississippi
Roxanne T. Johnson — University of Scranton
William D. Samson — University of Alabama
Hanns-Martin Schoenfeld — University of Illinois
Charge: To evaluate options, risks, and costs of changing principal organizational functions of the Academy.