

# Accounting Historians Notebook

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**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**

Academy of Accounting Historians

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# THE ACADEMY OF ACCOUNTING HISTORIANS

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

**Present:** Ashton C. Bishop, Thomas J. Burns, Doris M. Cook, James Don Edwards, Edward N. Coffman, Eugene H. Flegm, Dale L. Flesher, Tonya K. Flesher, Barry Huff, Patti A. Mills, Gary J. Previts, Alfred R. Roberts, William D. Samson, Elliott L. Slocum, Rasoul H. Tondkar, Michael van Breda, and Richard G. Vangermeersch.

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) "piggy-backing" 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 full-time 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.



## 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



## 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 Carrol 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 Ketz – Pennsylvania State  
University

Barbara T. Oliver – Omaha, Nebraska

Terry Sheldahl – Savannah State College

Adrienne Slaymaker – Detroit, Michigan

Wilbur H. Stevens – Salinas, California

Jim Tucker – Widener University

### Endowment Committee

Chair: Gene Flegm – General Motors  
Corporation

Richard Vangermeersch – University of  
Orleans  
Rhode Island

### 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

Tatsuro 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

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 Common-  
wealth 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.