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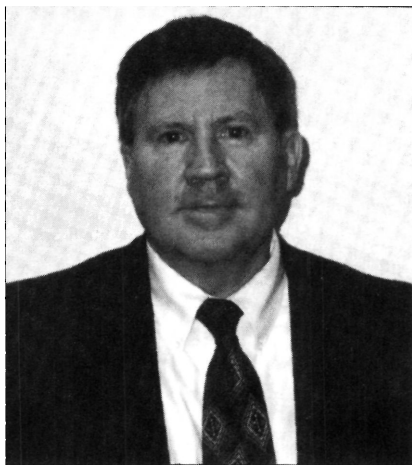
MESSAGE FROM THE PRESIDENT

I want to thank the membership for providing me with the opportunity to serve the Academy of Accounting Historians as President. With your help, I will work to ensure the continuing success of ongoing activities and undertake new activities that will contribute to the growth and development of the Academy. Your willingness to help is apparent from the large number of you who have volunteered to serve on committees and task forces. A listing of committees and task forces appears elsewhere in this issue of *The Notebook*.

Pacioli Treatise Quincentennial

As you are aware, 1994 is a very important year because it marks the 500th anniversary of the publication of Luca Pacioli's enduring treatise, *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*. To commemorate this anniversary, the Academy co-sponsored a one-day history seminar, *Pacioli Seminar 1994*, with the Institute of Chartered Accountants of Scotland (ICAS) on March 3 in Edinburgh. The seminar looked at the development of accounting and technology since Pacioli's time and even earlier. The papers presented at the seminar will be published. A special thanks to Tom Lee for his vision and work in making the seminar a reality and a big success. This seminar preceded a one-day *Festival of Accounting* sponsored by the ICAS and the Netherlands Instituut van Registeraccounts (NIVRA) on Measurement, Mismeasurement, and Stewardship and Accounting and Information Technology.

Also, to help celebrate the quincentennial, Dick Vangermeersch has written a paper about Pacioli which is part of the AICPA's executive office display commemorating the event. Some non-Academy sponsored Pacioli celebrations that should be of interest include 1) a Special World Conference of Accounting Historians on April 9-12 (Venice, Italy), and 2) two symposia on June 19-23 and June 26-30 (Sansepolcre, Italy) sponsored by the Pacioli Society. Dick Vangermeersch will represent the Academy at the latter event.



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Other 1994 Activities

There are three other activities that form an integral part of the 1994 agenda which I encourage you to support. First, Haim Falk (Chair of Research Committee) has initiated a CPE session in conjunction with the New York City American Accounting Association meeting in August. Kumar Sivakumar, a member of the committee, has developed and will conduct the session on August 9. The session is designed to familiarize participants with the properties of capital market research methodologies and publicly available sources of historical data which are useful in historical accounting research. The discussion will focus on data availability and research methodologies suitable for examination of issues such as: information efficiency, information content of disclosed data, disclosure incentives, timing, quality and quantity, and the impact of the introduction of disclosure regulations.

Second, the Education Committee (Chaired by Kathy Sinning) is collecting syllabi of accounting history courses and of courses where accounting history is being integrated. Syllabi from all accounting courses at both the undergraduate and graduate levels are welcome. The plan is to assemble and distribute the syllabi (via computer diskette)

to assist accounting instructors in adding a historical perspective to the curriculum.

Third, I encourage our membership to attend the Academy's Fall Conference which will be held in Atlanta on December 9-10 at the Atlanta Hilton and Towers. The conference will have an education theme and focus on using history to add value to accounting education. The conference will provide accounting educators with suggestions and materials to facilitate the integration of historical material into existing courses. A conference announcement that provides more information (registration, lodging, etc.) about the conference appears elsewhere in this issue of *The Notebook*.

Planning For The Future

In 1993 President Tonya Fleisher established the Strategic Organizational Task Force (Chaired by Gary Previts) which identified options related to the future structure and operation of the Academy. This task force is continuing to operate in 1994. The charge to the task force is to evaluate risks and costs associated with the identified options. In addition, the task force will survey the membership for your input. Your input is important so please respond to the survey! Based upon an analysis of the data, the task force will make a recommendation as to the Academy's future organizational and administrative structure.

The Academy's current strategic plan was developed in 1989. There have been many changes in our environment since then. A Strategic Planning Task Force (Chaired by Ross Tondkar) has been formed. Using the previous plan as a model, this task force will begin work on a strategic plan that will incorporate a vision which will carry the Academy into the 21st century.

This is a significant time in the development of the Academy. I urge you to give feedback to those involved in the planning process. Our organizational structure and the strategic plan under which we will be operating must insure that the Academy is recognized as the international history organization for research, publication, teaching, and personal exchange.

Ashton C. Bishop

SCHEDULE OF ACADEMY FUNCTIONS

The following are the scheduled activities of the Academy for 1994.

AUGUST 10, 1994

Meeting of Trustees and Officers
Annual Reception
Past President's Dinner
New York City, NY

Agenda and details will be mailed later. The program is held in conjunction with the National Meeting of the American Accounting Association.

DECEMBER 9-10, 1994

Research Conference
Annual Business Meeting
Georgia State University
Atlanta, Georgia

Program and information regarding the conference and meeting will be provided in the Spring, 1994 issue.



THE ACCOUNTING HISTORIANS NOTEBOOK

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