

# Accounting Historians Notebook

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**Minutes: Annual business meeting; Academy of Accounting Historians, Oxford, Mississippi, December 4, 1993, 11: a.m.-1:30 p.m.; Annual business meeting; Academy of Accounting Historians, Oxford, Mississippi, December 4, 1993, 11: a.m.-1:30 p.m.**

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## MINUTES

### Annual Business Meeting Academy of Accounting Historians Oxford, Mississippi December 4, 1993, 11:55 a.m. - 1:30 p.m.

1. The annual business meeting was called to order by President Tonya Flesher at 11:55 a.m. Approximately 45 people were in attendance.
2. The 1993 Hour-Glass Award was presented to James Don Edwards for his life career in expanding the audience for accounting history and, in particular, his work on the AIPCA centennial issue of *The Journal of Accountancy*. Gary Previts accepted the award on behalf of James Don Edwards who was out of the country.
3. Eugene Flegm, Chairman of the Board of Trustees, reported on the fund raising efforts for the Accounting Biography Conference. The sponsors were Deloitte & Touche, General Motors Corporation, Arthur Andersen & Co. and Ernst & Young. To continue to obtain funding we must show impact and relevance of a conference.
4. Tonya Flesher was presented a plaque for her service as president of the Academy for 1993. The presentation was made by Eugene Flegm.
5. Doris Cook, Secretary, gave a membership report showing a total of 875 members as of December 1, 1993. She also distributed 1994 membership application forms.
6. Michael van Breda, Treasurer, gave the treasurer's report. The Academy is in sound financial condition, although revenues have decreased as a result of decline in membership and decline in interest rates. He reported that the Academy now accepts dues by credit card.
7. Committee reports were submitted in writing and will be published in *The Notebook*. Maureen Berry reported for Hans Johnson, chair of the Regional Programs Committee. The president thanked all committees for their work.
8. Richard Vangermeersch, Chair of the Centers Task Force, reported that The University of Mississippi School of Accountancy has planned a new building which will house the Tax History Research Center, EDP auditing materials, and videotapes. There are also new quarters at Georgia State University for the Accounting History Research Center. His report included several recommendations including: (1) Research fellowships be granted for students to work at the Centers; (2) the Academy establish relationships with the librarians of the Big 6, the AICPA, the IMA, etc. to make it known that the Academy would be interested in examining old papers and books before they are discarded.
9. Gary Previts, Chair of the Strategic Organization Task Force, reported that the task force agreed that the Academy should be *Global/International* in its mission and vision. In addition, it was recognized that the need for *Administrative Continuity* was necessary for stability and efficiency of operations. Five options were identified as "vehicles" with which to achieve the operation objectives and mission. These will be published in *The Notebook*.
10. Ed Coffman presented the Nomination Committees Report:  
President: Ashton Bishop  
President Elect: Maureen Berry  
1st Vice President: James Don Edwards

2nd Vice President: Koss Tondkar

Treasurer: Michael van Breda

Secretary: Doris M. Cook

Trustees: Richard Vangermeersch,  
Barbara Merino, Tom Lee, and Tonya  
Flesher

The slate of officers and trustees was elected unanimously.

11. President Tonya Flesher expressed thanks to all officers, committees, and members for their work throughout the year.
12. President Elect, Ashton Bishop, noted some of his plans for 1994:
  - (1) Publicize and support activities which celebrate the 500th anniversary of Pacioli's treatise.
  - (2) Ask the Strategic Organizational Task Force to continue to function in 1994 and make a recommendation as to the Academy's future structure.
  - (3) Plan the Academy conference "Historical Perspective and Analysis: An Integral Component of Accounting Education in the 21st Century," to be held in Atlanta, GA, Dec. 9-10, 1994.
13. The meeting was adjourned at approximately 1:30 p.m.

#### PRESIDENT ELECT'S PLANS FOR 1994

I am honored to serve the Academy of Accounting Historians as President for 1994. 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. Major plans and activities include:

- 1) Publicize and support activities which celebrate the 500th anniversary of the publication of Pacioli's treatise, *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*. In this regard, the following 1994

events are planned:

- a) Pacioli Seminar 1994 - as part of the program, the Academy and the Institute of Chartered Accountants of Scotland (ICAS) are co-sponsoring a one-day history seminar on March 3 in Edinburgh. This seminar precedes a one-day Festival of Accounting sponsored by the ICAS and the Netherlands Institut van Registeraccountants on Measurement, Mismeasurement and Stewardship and Accounting and Information Technology.
- b) Pacioli Society's *Pacioli Quincentennial Symposia* (Sansepolcro, Italy) - Two symposia are planned (June 19-23 and June 26-30). While this is not an Academy undertaking, Dick Vangermeersch will attend and represent the Academy.

In addition, Dick Vangermeersch is writing a paper about Pacioli which will be part of the AICPA's executive office display commemorating the 500th anniversary of Pacioli's *Summa*.

- 2) The 1993 Strategic Organizational Task Force identified options related to the future structure and operation of the Academy. This task force should continue to function in 1994. The charge to the task force is to evaluate risks and costs associated with the identified options. In addition, the task force would survey the membership to ascertain their preference. Based upon an analysis of the data, the task force should make a recommendation as to the Academy's future organizational and administrative structure.
- 3) The Academy's current strategic

plan covers the period 1990-1994. A new strategic plan that will incorporate a vision which will carry us into the 21st century needs to be developed. A task force, ACADEMY 2000, should be formed and begin work.

- 4) The 1993 Research Committee under the leadership of Haim Falk compiled a list of research topics worthy of pursuit and recommended research methodology seminars in conjunction with annual meetings. Prior to the 1994 AAA Annual Meeting, the Research Committee should sponsor a history research methodology CPE session.
- 5) The Education Committee should collect syllabi for accounting history courses and for courses where accounting history is integrated. These syllabi should be put on a computer diskette and distributed to the membership and other interested parties. The dissemination of such material should help foster the integration of history into the accounting curricula.
- 6) The Academy should hold a conference, *Historical Perspective and Analysis: An Integral Component of Accounting Education in the 21st Century*, in Atlanta on December 9-10, 1994. The conference would be designed to assist accounting educators with integrating historical materials into accounting courses. Academy members and other individuals have published much accounting history research. We need to demonstrate the relevance of this research and make it easy for accounting educators to

incorporate accounting history materials into existing courses.

Committee assignments for 1994 are as follows:

#### 1994 EDUCATION COMMITTEE

**Charge:** Collect syllabi and reading list of accounting history courses and of courses where accounting history is being integrated. Assemble and distribute them to assist accounting instructors in adding a historical perspective to the accounting curriculum.

#### **Composition:**

Chairperson, Kathleen Sinning;  
Western Michigan University

Members: Victoria Beard, University of North Dakota; Bille Cunningham, University of North Texas; Gyan Chandra, Miami University; Edward Ketz, Penn State University; Fred Neumann, University of Illinois; Rodney Michael, Michigan Technological University; Boris Popoff, University of Otago; John Ribezzo, Community College of Rhode Island; Mark Segal, University of South Alabama; Philip Siegel, University of Houston; Susan Pinac Ward, University of Southwestern Louisiana

#### 1994 ENDOWMENT COMMITTEE

**Charge:** To undertake activities to raised funds to support Academy conferences, centers, research grants, awards, etc., and increase the size of the general endowment.

#### **Composition:**

Chairperson, Eugene Flegm, General Motors Corporation;

Members: Richard Vangermeersch,  
University of Rhode Island

#### 1994 MEMBERSHIP COMMITTEE

**Charge:** To enlist new individual members (academics and practitioners) and institutional affiliates (college and university libraries).

#### **Composition:**

Chairperson, Robert G. Morgan, East Tennessee State University;

Members: Nasrollah Ahadiat, California

State Polytechnic; Bruce M. Bradford, LaSalle University; Sandra Byrd, Southwest Missouri State University; Michael Cornick, University of North Carolina-Charlotte; Pamela Church, Rhodes College; Kel-Ann Eyler, George Mason University; Tatsuto Fujii, Tohoku Gakuin University; James Guthrie, University of New South Wales; Sara York Kenney, University of Utah; Z. Jun Lin, University of Lethbridge; Anne Loft, Copenhagen Business School; Alfred R. Michenzi, Loyola College in Maryland; Jack Ruhl, Western Michigan University; N. M. Singhvi, Indian Accounting Association.

#### 1994 NORTH AMERICAN RESEARCH COMMITTEE

**Charge:** To stimulate research in accounting history, suggest relevant research topics and questions, recommend and develop research forums/workshops, and undertake activities to enhance accounting historical research.

##### Composition:

Chairperson, Haim Falk, Rutgers University-Camden;

Members: Joel Amernic, University of Toronto; Vahe Baladouni, University of New Orleans; Dale Buckmaster, University of Delaware; Gary Giroux, Texas A&M University; C. S. McWatters, McGill University; Hanns-Martin W. Schoenfeld, University of Illinois; Stanley C. W. Salvary, Canisius College; Ross E. Stewart, Seattle Pacific University; Alan J. Richardson, Queen's University; Thomas R. Robinson, University of Miami; Kumar N. Sivakumar, Emory University; Thomas Tyson, St. John Fisher College

#### 1994 PUBLIC RELATIONS COMMITTEE

**Charge:** Publicize activities of the Academy and arrange exhibits and displays at meetings (particularly the display booth at the annual AAA meeting).

##### Composition:

Chairperson, Hans J. Dykxhoorn,

Western Michigan University;

Members: Jeremy Cripps, Heidelberg College; Joann Noe Cross, University of Wisconsin; Colin M. Meier, Cargill Inc.; Jeanette M. Sanfilippo, Maryville University

#### 1994 REGIONAL PROGRAM COMMITTEE

**Charge:** To serve as liaison with other organizations with an interest in accounting history (such as liaison with regional AAA 1994 meeting coordinators for 1995 meetings).

##### Composition:

Chairperson, Joseph R. Razek, University of New Orleans;

Members: Nasrollah Ahadiat, California State Polytechnic; Jeff Archambault, Saint Mary's University; Roger B. Daniels, College of Charleston; Richard Fleischman, John Carroll University; Jean Harris, Penn State-Harrisburg; Mary E. Harston, St. Mary's University; Esteban Hernandez-Esteve, Banco de Espana; Geoffrey T. Mills, University of Northern Iowa

#### 1994 VANGERMEERSCH MANUSCRIPT AWARD COMMITTEE

**Charge:** To select the outstanding manuscript for 1994 per the established guidelines for the Vangermeersch Manuscript Award.

##### Composition:

Chairperson, Maureen Berry, University of Illinois;

Members: Ashton Bishop (ex officio), James Madison University; Dale Flesher (ex officio), The University of Mississippi; Finley Graves, The University of Mississippi; Mary Stone, University of Alabama

#### 1994 CENTERS TASK FORCE

**Charge:** To evaluate options, risks, opportunities, and costs of operating the Academy sponsored Centers now and in the future. Also, explore the idea of awarding grants associated with the use of the centers to conduct research.

**Composition:**

Chairperson, Richard Vangermeersch,  
University of Rhode Island

Members: Dale Flesher (Representing  
THRC, NAEDPA, Video), The  
University of Mississippi; Al Roberts  
(Representing AHRC), Georgia State  
University; Elliott Slocum  
(Representing AHRC), Georgia State  
University

**1994 CONTINUING EDUCATION**

**TASK FORCE**

**Charge:** To identify individuals who  
might be invited to develop an accounting  
history seminar in conjunction with the  
AAA annual meeting CPE program, and  
explore the feasibility of offering such a  
seminar in conjunction with CPE offerings  
at selected regional AAA meetings.

**Composition:**

Chairperson, O. Finley Graves, The  
University of Mississippi

Members: Onker N. Basu, University  
of Akron; Robert Bloom, John Carroll  
University; Hans V. Johnson, Arkansas  
Tech University; Terry Sheldahl,  
Savannah State College; Wilbur H.  
Stevens, Self Employed (Salinas, CA);  
James Tucker, Widener University

**1994 INTERNATIONAL**

**RESEARCH TASK FORCE**

**Charge:** To determine how the Academy  
can better serve members of their countries,  
to stimulate cooperative research efforts  
among accounting historians of different  
nationalities and viewpoints, and identify  
conferences to be held in the next few years  
that might be receptive to offering a history  
session.

**Composition:**

Chairperson, Alan G. Mayper, Univer-  
sity of North Texas;

Members: Gary Carnegie, Deakin Uni-  
versity; David J. Cooper, University of  
Alberta; John K. Curtis, City  
Polytechnic of Hong Kong; Giuseppe  
Galassi, University of Parma; Esteban  
Hernandez-Esteve, Banco de Espana;

Alicja A. Jaruga, University of Lodz;

Roxanne Johnson, University of Scranton;  
Richard Macve, University of Wales;  
Dieter Schneider, Ruhr-Universitat  
Bochum; N. M. Singhvi, Indian  
Accounting Association

**1994 STRATEGIC ORGANIZATION**

**TASK FORCE**

**Charge:** To evaluate risks and costs associ-  
ated with identified organizational options  
and make a recommendation as to the  
Academy's future organizational and admin-  
istrative structure.

**Composition:**

Chairperson, Gary J. Previts, Case  
Western Reserve University;

Members: Maureen Berry, University  
of Illinois; Edward N. Coffman,  
Virginia Commonwealth Univer-sity;  
James Don Edwards, Univer-sity of  
Georgia; Dale Flesher, The University  
of Mississippi; Roxanne T. Johnson,  
University of Scranton; William D.  
Samson, Univer-sity of Alabama;  
Hanns-Martin Schoenfeld, University  
of Illinois

**1994 STRATEGIC PLANNING**

**TASK FORCE**

**Charge:** Using the 1990-1994 strategic  
plan as a model, develop a strategic plan to  
carry the Academy into the 21st century.

**Composition:**

Chairperson, Rasoul (Ross) Tondkar  
Virginia Commonwealth University;

Members: Richard P. Brief, New York  
University; Edward N. Coffman,  
Virginia Commonwealth Univer-sity;  
O. Finley Graves, The Uni-versity of  
Mississippi; Barbara D. Merino,  
University of North Texas; Robert H.  
Parker, University of Exeter; Gary J.  
Previts, Case Western Reserve  
University; Alan Richardson, Queen's  
University; Jack Ruhl, Western  
Michigan University

**1994 NOMINATION COMMITTEE**

Members: Tonya Flesher, Tom Burns, Lee  
Parker, Gary Previts, Kathleen Sinning.