1996

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Academy of Accounting Historians

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TALK ABOUT MEMBERS

Dr. Gary John Previts (left) and Ronald S. Cohen.

Previts Honored by AICPA

Dr. Gary John Previts received the 1996 Lifetime Achievement in Accounting Education Award from the American Institute of Certified Public Accountants (AICPA). This annual award recognizes accounting educators for excellence in classroom teaching and for active involvement in the accounting profession. Ronald S. Cohen, AICPA Chair, presented the award to Gary at the Spring meeting of the AICPA Council in Carlsbad, California. Gary is a Professor of Accountancy at the Weatherhead School of Management at Case Western Reserve University in Cleveland, Ohio.

Gary is a charter member and a former president of the Academy of Accounting Historians, who has served as president of the Ohio Society of CPAs, director of education of the American Accounting Association, and served on many AICPA committees, as a member of the AICPA Governing Council, and is currently a member of the AICPA board of directors. His innovative teaching and scholarly publications are well known and recognized by his academic peers as represented by his receiving of the Outstanding Ohio Region of American Accounting Association and the Federation of Schools of Accountancy’s Outstanding Educator Awards.

Sheldahl Appointed

Terry Sheldahl recently received appointment as Visiting Professor, Accounting and Philosophy, at Saint Leo College, Fort Stewart and Hunter Resident Centers, Hinesville and Savannah, Georgia. Terry is a long-time member of the Academy with numerous contributions. Recently, Terry served as Archivist for the Academy.

S. Paul Garner

With heavy hearts, we note the passing of S. Paul Garner, a dear friend to all who knew him. Paul passed away unexpectedly on October 16, 1996, in Northport, AL, near Tuscaloosa, after a short stay in the hospital. Paul had remained active throughout his retirement attending conferences around the world and continuing to be involved in scholarly activities. In August, he attended the 7th World Congress of Accounting Historians, an organization he had helped found, in Kingston, Ontario, where we toasted his 86th birthday.

Paul Garner, or Dean Garner as many of us have known him over the years, began his career with appointment to the faculty at the University of Alabama in 1939 and completed his doctorate at the University of Texas in 1940. He has been a member of the American Institute of CPAs since 1939, and he served as president of the American Accounting Association in 1951. During 1964-65, he served as president of the American Assembly of Collegiate Schools of Business. Paul was a pioneer of the post World War II international movement, serving as the founding president of the International Association of Accounting Education and Research in 1984. He

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forward to the next phase which is to secure authors and a publisher.

11. Next, the reports on the 1996 Research Conference were given. First, Doris Cook discussed the December Conference in Cleveland and distributed the tentative program. She gave Marilynn Collins' report on hotel arrangements. Kathy Sinning reported on the papers received. Plans are being made to video tape the plenary sessions at this meeting.

12. Gene Flegm outlined the research conference funding commitments that had been made by donors.

13. Ross Tondkar gave his report on the 1997 conference in Richmond, Virginia. Hotel arrangements have been made. Announcements about the meeting and call for papers are being distributed at this AAA Convention.

14. Barbara Merino gave the AHJ editors' report. The June 1996 issue has been printed and is in the mail. A proposal was made, seconded and passed that starting after 1997, the AHJ editorship would be a fixed three year term. A motion was made and passed to authorize the editor to appoint an associate editor to help with the publication process.

15. Elliott Slocum reported on the Notebook.

The Spring issue has been in the members hands for several weeks and the Fall issue is proceeding. Associate directors for the Georgia State Center and Notebook associate editors are being planned for.

16. Ashton Bishop gave the report of the Strategic Action Committee. At the December meeting, the Overseas Outreach Report will be described in detail.

17. Doris Cook gave Jean Harris' Membership Committee Report. To encourage practitioner interest in history, it was proposed that abstracts of selected AHJ papers be distributed to CPA societies and other practitioner groups such as the IMA for possible inclusion in their publications. The motion was made and passed that Jean Harris select the abstracts of appropriate papers and distribute these to practitioner outlets.

18. Brief reports from the Vangermeersch Manuscript Committee, the Education Committee, the Financial Advisory Committee, and the Nominations Committee were received. Complete reports will be presented in the December meeting in Cleveland.

19. The meeting was adjourned at 4:42 p.m.

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authored numerous texts and treatises. His 1954 book, "A History of Cost Accounting to 1925," has been reprinted on two occasions and continues to be cited in contemporary work in the history of accounting thought. One of the last projects in which Paul was involved was the placing of this classic publication on the Academy's Website where it is available to scholars at no charge. The book is the first in accounting to be on the Internet.

Paul is survived by his wife Ruth and three children, Thad, Walter, and Sarah. As a memorial to Paul, the Garner family has requested that friends wishing to make donations in Paul's memory consider contributing to the Garner Endowment Scholarship Fund at the Culverhouse School of Accountancy, University of Alabama. A more in depth memorial will be published in a future issue of The Notebook.

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