1999

Message from the president [1999, Vol. 22, no. 1]

Tom Lee
MESSAGE FROM THE PRESIDENT

Dear Academy Members:

This is my first (and probably my last) presidential message! Unlike my research in accounting history, I therefore have no well-established model with which to refer. So let me start by wishing you a very peaceful, happy and prosperous 1999. May all your students appreciate and benefit from your classroom activities in accounting history, and all your research projects be published!

I am particularly honoured to be the first Scot to be elected to the presidency of the Academy. Scots have established and perpetuated many myths over the years (usually enunciated by hairy and rather scary males wearing what the rest of the world regards as a skirt with a leather jock strap attached to its external front). One of the most enduring Scottish myths is that Scotland has a decent national soccer team! The other is that the Scots invented professional accountancy in 1853. Well, many decades ago, Scotland did produce great soccer players, usually born in the shadows of now defunct coal mines and steel mills. Edinburgh accountants did form the first professional accountancy body. And the global influence of Scots over the centuries has been significantly disproportionate to the Scottish population. Thus, I am proud to be a “fact” rather than a “myth” - the first Scottish-born president of the Academy.

Such an election speaks volumes for the international focus which the Academy’s officers and trustees have endorsed as its primary strategy for the next century. Although administratively-based in the United States, the Academy must embrace historical scholarship in accounting on a global basis. Indeed, while accounting history research has become increasingly marginalised in the United States (due to the pseudo-scientific pressure and power of economic empiricism and empiricists), it has developed as a main-stream scholastic activity in many other countries. Thus, I am happy to report several important matters for 1999 which demonstrate the Academy’s international focus.

First, there are thirteen main committees of the Academy for 1999 (see elsewhere in this Notebook). These involve a total of 40 American and 20 non-American members (allowing for multiple memberships), proportions which mirror the Academy’s membership structure. Two of these committees are chaired or co-chaired from outside the United States. My personal hope is to see the committees of the Academy increasingly involve members on a global basis. Use of electronic communication provides speedy and effective access to all parts of the world. The accounting history community is truly a global village.

Second, the Academy is about more than its journals and annual conference. Much work goes on behind the scenes on a daily, weekly and monthly basis. Until recently, all of this effort was the responsibility of volunteers. Now we are extremely fortunate to have Kathy Rice as our administrator, and many of you will have already received her efficient and caring attention. I welcome Kathy into our family of historians and, on your behalf, thank all those members who have agreed to serve the Academy within its administrative structure. Please also join me in thanking the 1998 officers, trustees, and committee members for their...continued on page 33
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dedication and time in serving the Academy. Without their efforts, there would be no Academy.

Third, following invaluable advice from key members in Europe, Canada and Australia, and with the considerable support of past president Gary Previts of Case Western Reserve University, I have initiated the Academy's Comparative International Accounting History Research Consortium. This will meet for the first time in Tuscaloosa, Alabama in May 1999 to discuss comparative research currently under way, and to plan for the Consortium's future. Membership of the Consortium is by invitation, and aimed primarily but not exclusively at younger and emerging scholars in accounting research. My wish is that the Consortium identifies and invites future members, and releases existing members when they become scholars with national reputations. The emphasis is therefore on regeneration and renewal rather than fossilisation. The future of the Academy and, indeed, of the accounting history research community, is dependent in large part on how these scholars interact with each other in the years to come and thereby build on the hard work of previous generations of the Academy and similar bodies. I particularly wish to thank the 8 American and 12 non-American invitees attending the Consortium in May. I am certain that they will provide a strong platform for the Academy's work in the next century.

Fourth, the Academy's 1999 annual conference will take place in Toronto, Canada from November 18–20. Details of the conference are stated elsewhere in this publication, but I would like to take this opportunity of expressing my delight at this innovation. Taking the annual conference outside the United States is long overdue, and I hope this will be the forerunner of many more. Toronto is a great location, and the theme and programme will be consistent with the Academy's strategy of embracing all of its members. I also wish to express my sincere thanks to Gary Spraakman of York University and his international advisory group for their diligence, expertise, time, and hard work in planning the conference. They deserve a huge round of applause.

Fifth, within the 1999 committee structure, I have asked various chairs to consider specific remits. For example, we have a new committee, chaired by John Rigsby of Mississippi State University, charged with establishing a written set of administrative procedures for the Academy. Most of these procedures are in place, but have never been committed to paper for future reference. The current officers and trustees believe written, agreed procedures are essential for future generations of officers and trustees to manage the Academy efficiently and effectively. I have also asked the research committee, chaired by Keith Macmillan of Rockhurst College, to consider ways of identifying and preserving archival materials of professional bodies, public accountancy firms, and other organizations which are essential to the future of accounting history research. I regard this effort as analogous to saving whales or tropical rain forests. I am convinced by recent experiences that we are losing important accounting archives around the world on a regular basis. We also have to consider the issue of preserving archives in an electronic age. I hope the research committee can start this international effort on behalf of the Academy.

My final thoughts are directed at you the reader and member of the Academy. You pay an annual subscription, and receive the tangible returns of the Accounting Historians Notebook and Journal. However, the Academy is not just about providing publication access and news. More importantly, it is about encouraging, sustaining and developing the practice of accounting history research. I am proud to be a member and officer of the Academy, but I am prouder still of being an accounting historian. I believe that the discipline of accounting is incomplete without a historical focus. Thus, we need historians and historical research. But
these things can only be sustained effectively if we have viable professional bodies such as the Academy. I would therefore encourage you to go beyond being only a journal-receiving member and, instead, become involved in the work of the Academy and the life of the community. Without your commitment to these things the future of the Academy will be less bright than it should be. If you have ideas to sound out, or would like to be involved, please get in touch with any of the officers (particularly the vice-presidents who will be in charge in the near future) and the relevant committee chairs. Details of these individuals are given elsewhere in this Notebook.

Thank you for your time in reading this message, and every success in the classroom, archive or library.

Tom Lee
President of the Academy of Accounting Historians

Tom Lee is Hugh Culverhouse Endowed Chair of Accountancy and State of Alabama Eminent Scholar in Accounting at the University of Alabama. He holds honorary professorships at Deakin University, Australia and the University of Dundee, Scotland, and previously held chaired positions at the Universities of Edinburgh, Scotland, and Liverpool, England. He is a Scottish chartered accountant, convener of the Scottish Committee on Accounting History, and member of the Research Committee of The Institute of Chartered Accountants of Scotland. Professor Lee has been a member of the Academy of Accounting Historians since its formation, and is a former trustee. He is committed to the teaching of accounting research, and at Alabama teaches the initial doctoral seminar on research design by focusing on the history of accounting research within a framework of the philosophy of science. Professor Lee is well-known for his research in financial reporting and auditing (especially cash flow accounting) and the professionalisation of accounting. However, he has published accounting history research continuously since 1969, and is the author of numerous books and refereed journal articles on a number of historical topics. His current research is funded by The Institute of Chartered Accountants of Scotland, and concerns two topics - the foundation of professional accountancy in Scotland in the mid-nineteenth century, and the emigration of United Kingdom chartered accountants to the United States at the end of the nineteenth century. He is also working on a book of readings for Garland Press with Steve Walker of the University of Edinburgh.

Accounting, Auditing and Accountability Journal
Call for Literary Submissions – Short Fiction and Poetry

The Accounting, Auditing and Accountability Journal includes in each issue a short section devoted to imaginative writing. The editors are interested in receiving submissions in the widest range of genres and subject areas, though the section has special emphases and preferences.

The editors are seeking:

- submissions which bear some relationship to accounting and finance, though such links may be interpreted very broadly;
- submissions which offer new critical and analytical perspectives on commerce, money and the accounting profession, with an emphasis upon the power of imaginative writing to provoke alternative "ways of seeing";
- submissions which probe parallels and conflicts between fictional and professional forms of reality construction, and which explore and expose the fictions which underwrite our vision of the real;
- submissions of an experimental kind, which explore new techniques and combinations of forms, and generally extend the resources of imaginative writing.

The editors are particularly interested in receiving submissions in the form of short prose fiction, whether as short stories, parodies or cross-genre experimental work.

Submissions should be sent to:

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