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Academy of Accounting Historians Minutes of Annual Business Meeting Cleveland Marriott—Cleveland, Ohio Saturday, December 7, 1996

1. Doris Cook, Academy president, called the meeting to order at 2:00 p.m.
2. The minutes of the 1995 annual business meeting were approved.
3. The secretary, Bill Samson, gave the interim report on Academy membership. Membership is down from 1995 with U.S. regular, student and institutional membership declines accounting for the overall decline.
4. Sarah Holmes, treasurer, gave the treasurer's report.
5. Ross Tondkar, president for 1997, announced the plans for meetings during 1997. The Academy's research conference will be held in Richmond December 4–6, 1997. Also, the business meeting will be held there on December 6. The officers and trustees will meet on April 26, 1997, in Nashville during the Southeastern meeting of the American Accounting Association. The officers and trustees will also meet in Dallas on August 17th during the national meeting of the American Accounting Association.
6. Donna Street announced June 15, 1997, as the deadline for the Vangermeersch Award.
7. Barbara Merino, editor of *The Accounting Historians Journal*, announced that the December 1996 issue was in galley form and it would be printed soon.
8. Elliott Slocum, editor of *The Accounting Historians Notebook*, stated that the Fall issue of the Notebook was being printed. Also, the collection of Academy holdings at Georgia State had been catalogued.
9. Dale Fleisher reported that the Tax Center at Ole Miss had received some donations of materials and that grants were available to reimburse travel expenses for researchers wanting to utilize the collection. Also, the video library had steady usage.
10. Tommy Singleton was thanked for his efforts in video taping the panel discussions at this conference. The tapes will be available for loan from the video library at Ole Miss.
11. Gary Previts described the contents of the Academy's Home Page on the Internet.
12. Marilynn Collins, Kathy Sinning, and Jeanette Sanfilippo were recognized for their efforts in setting up this conference and were thanked for their hard work.
13. The recommendations of the nominating committee were read. The slate of officers were: President – Ross H. Tondkar (Virginia Commonwealth University); President-elect – Elliott L. Slocum (Georgia State University); First Vice President – Tom A. Lee (University of Alabama); Second Vice President – Kathleen E. Sinning (Western Michigan University); Secretary – William D. Samson (University of Alabama); Treasurer – Sarah A. Holmes (Texas A&M University).

The slate of Trustees included: Doris M. Cook (University of Arkansas); Michael J.R. Gaffikin (University of Wollongong); Alan J. Richardson (Queen's University); Richard G. Vangermeersch (University of Rhode Island).

There were no other nominations. This slate of officers and trustees were voted and approved.
14. President Cook thanked all members and officers for their work during the year. The meeting was adjourned at 2:40 p.m.

Academy of Accounting Historians Minutes—
Meeting of Officers and Trustees
Cleveland Marriott—Cleveland, Ohio
Saturday, December 7, 1996

Present: Ashton Bishop, Ed Coffman, Doris Cook, Dale Flesher, Finley Graves, Sarah Holmes, Barbara Merino, Paul Miranti, Gary Previts, Alan Richardson, Bill Samson, Jeanette Sanfilippo, Kathy Sinning, Elliott Slocum, Ross Tondkar, Donna Street, and Dick Vangermeersch

The motion was approved.

1. The meeting was called to order at 2:45 p.m. by Doris Cook, president.
2. The minutes of the August 14th Officers and Trustees meeting in Chicago were distributed by the secretary, Bill Samson. These minutes were approved by the officers and trustees.
3. Secretary Samson discussed plans for the 1997 directory to be printed and distributed at mid-year. In addition, a more current version of the directory will be maintained on the Academy's web site, with an early listing of 1995 members posted in March.
4. The 1997 calendar of officer duties was distributed by Secretary Samson. Changes of duties were noted and discussed. A motion was made, seconded and approved that the second vice president be given the responsibility to arrange room and meals at the Spring and August meetings of the Academy (officers' lunch at Spring board meeting; officers' lunch, past presidents' dinner and membership reception at the national AAA meeting). The motion was approved.
5. Barbara Merino, editor of *The Accounting Historians Journal* nominated Dick Fleischman as managing editor elect for 1997 for *AHJ* (to be editor in 1998). The motion was approved.
6. A motion was made that the managing editor-elect be authorized to appoint an editorial board and production editor.
7. Elliott Slocum, editor of *The Accounting Historian's Notebook*, proposed that he be authorized to appoint Kumar Sivakumar as the *Notebook's* co-editor for 1997 and 1998. The motion was approved.
8. Paul Miranti reported on the activities of the research committee. An outline of the research book was being refined and prospective authors were being lined up to contribute to this research book. The board recommended that the research committee keep the president of the Academy apprised about changes that may impact the budget for the project.
9. Sarah Holmes, treasurer, discussed the financial success of the Cleveland conference. The conference cost came in under budget in large part due to the efforts of Marilyn Collins. The Academy budget for 1997 was distributed and discussed. In particular, expenses appear to be increasing while revenues are not. The financial advisory committee will examine the budget plans carefully to see if a dues increase will be necessary in the future. The 1997 budget was amended and approved.
10. The strategic action committee report was given by Ashton Bishop. The report contained a plan to expand international membership by an outreach program. The concept of coordinators for geographical areas of the world was approved. Long-term funding and meeting options were described and the 25th anniversary of the Academy was discussed.
11. Gary Previts recommended that the Academy's articles of incorporation be

- amended. Alabama law requires three citizens of Alabama to be directors. Gary moved that Bill Samson replace Paul Garner as director. This motion was approved. A resolution approving this action was signed by the trustees present.
12. Jeanette Sanfilippo reported that her Public Relations Committee had raised over \$800 at the meeting's silent book auction.
 13. Finley Graves reported on new monographs.
 14. Gary Previts had a model agreement for the research centers drafted, but felt that the discussion best be tabled until the April meeting.
 15. Dale Flesher reported that the Research Center at Ole Miss would be receiving a donation of more than 1,000 books of historical significance to accounting. He proposed that the Academy's collection be named "The Peter McMickle Library" as a gesture of appreciation for this very valuable donation. This motion was approved.
 16. Dick Vangermeersch contributed \$5,000 to an endowment in the memory of D.D. Ray, Dick's mentor at the University of Florida. This endowment is to enable research centers to reimburse scholars for travel to use the research centers' collections.
 17. Elliott Slocum, director of the Academy's research center at Georgia State moved to appoint Kumar Sivakumar and Ram Sriram as associate directors of the Center. Al Roberts, in honor of his contribution to the Center, would become director emeritus. This motion was approved.
 18. Ross Tondkar, 1997 president, discussed membership recruitment activities.
 19. President Cook thanked all officers and trustees for their work during the year. The meeting was adjourned at 4:15 by Doris Cook.



ACADEMY MEMBERS PRODUCE CPA HISTORY VIDEO

Three Academy members, Gary John Previts (Case Western Reserve University), Dale L. Flesher (The University of Mississippi), and Paul J. Miranti (Rutgers University) have scripted and co-produced a video on the history of the CPA profession in the USA. The 32-minute video, entitled *The First Century of the CPA*, premiered in December 1996 to correspond to the centennial of the first CPA examination in America. The three Academy members scripted the program and produced it on behalf of the American Institute of Certified Public Accountants (AICPA).

The video outlines the history of the professionalization of public accounting in America with emphasis on the laws that facilitated the profession's growth and the

individuals who made accountancy what it is today. Through the use of rare photographs and film footage, the video takes the viewer to the floor of the 1896 New York State Senate as it debated the country's first CPA law, charts the rapid rise of the new profession as the nation entered the roaring 1920s, traces the events of the turbulent 1930s and the unprecedented growth during the post World War II period. At the end, the information needs of the new millennium are addressed. Flesher stated that once the script was written, the real challenge was finding pictures and films to accompany the script. Fortunately, the three producers had an extensive collection of historical materials among them, and knowledge of the whereabouts of even more. Both

the New York City Public Library and Library of Congress provided visual materials used in the video.

Flesher, Miranti, and Previts were selected for the project because of their extensive backgrounds in accounting history research. All three have individually authored numerous articles and books on accounting history topics. Both Previts and Flesher are past presidents of the Academy.

The video was accompanied by an arti-

cle in the October 1996 issue of the *Journal of Accountancy*. Copies of the video are being distributed to every university in the USA for showing in financial accounting and auditing courses. All state societies of CPAs are receiving copies for use at professional programs and meetings. Individual copies are available for \$18 from the AICPA (Item No. 872519CLA12, Order Department—CLA 12, P.O. Box 2209, Jersey City, NJ 07303-2209).



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