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National Accountancy Library of the United States at the University of Mississippi

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ANNOUNCING

THE NATIONAL ACCOUNTANCY LIBRARY OF THE UNITED STATES AT THE UNIVERSITY OF MISSISSIPPI

American Institute of CPAs' Library Finds Permanent Home at UM-Oxford

UNIVERSITY, Miss. — The largest and most prestigious accounting library collection in the world — that of the American Institute of Certified Public Accountants (AICPA) — has arrived at The University of Mississippi (UM) to be housed permanently in the John Davis Williams Library.

Officials from the New York-based organization presented the collection of 126,000 items to University officials on the Oxford campus on Monday, August 6. Participants were Jay Rothberg, AICPA vice president — Office of the CEO, and Dr. Gary J. Previts of Case Western Reserve University, a member of the AICPA Foundation Board of Trustees.

“The University of Mississippi is one of the nation’s most well-respected names in accountancy education,” said Rothberg. “We at the AICPA are pleased that our collection will reside

with an institution that has contributed so much to excellence in the profession.”

Upon accepting the collection, including the first published accounting book (Pacioli’s famous *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*) printed in Venice in 1494, Chancellor Robert Khayat, expressed the University’s gratitude, calling it a scholarly treasure.

“This library not only will provide a rich resource for our students, faculty and staff, but also enhance the research stature of our university and the state of Mississippi. As more material in libraries becomes digital, we believe that unique research collections such as this one will help reinforce our national prominence and enhance our quest to become a member of the national Association of Research Libraries,” said Khayat.

Rothberg said the Institute chose the University of Mississippi because of its strong technological and archival capabilities. He cited the University’s



Surveying the collection of unique accountancy research materials received from the AICPA are (from left) Dr. James W. Davis, Dean, Dr. Dale Flesher, Associate Dean, and John M. Meador, Jr. Dean of Libraries at University of Mississippi

renowned repository of papers belonging to William Faulkner, the American novelist and Nobel laureate.

The AICPA collection complements and enhances the UM School of Accountancy's history of scholarship. Along with other historical accounting collections already on hand, the new addition will serve as a central resource for not only the Accountancy school, but also for university and professional colleagues throughout the country and the world.

"Although all academic research libraries strive to support the curricular and research needs

of their students and faculty, a few manage to surpass this goal by developing unique and comprehensive collections of such quality and depth that they serve as beacons to all scholars," said Dean of University Libraries John M. Meador Jr.

The Library is located next to the E.H. "Pat" Patterson School of Accountancy on the Ole Miss campus. The University already houses the National Tax History Research Center, a priceless collection of 7,000 rare tax reference books, which in recent years has attracted scholars from 11 foreign countries to the Ox-

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ford campus to attend three international accounting research conferences and conduct research. The university is also home to the National Electronic Data Processing (EDP) Auditing Archival Center; and the McMickle Accounting History Library, believed to be the world's largest collection of 19th century accounting books. Dr. Rick Elam, an Ole Miss professor and former AICPA vice president noted, "The addition of the AICPA's holdings to the Mississippi campus will provide a strong complement to the three accountancy 'niche' libraries already housed here." The niche libraries are cosponsored by the Academy of Accounting Historians. The presence of the Academy's libraries already on the Ole Miss campus provided an incentive to the AICPA to house its materials at the same location.

Dr. Dale L. Flesher, the associate dean of the Patterson School of Accountancy and the 1988 president of the Academy of Accounting Historians stated that "although volumes such as Pacioli receive much of the news coverage, there are also many other rare volumes from the 16th and 17th centuries. In addition, some of the items from the late

19th and early 20th Centuries are one of a kind and literally priceless to accounting scholars." Professor Tonya K. Flesher, the former dean of the School and 1993 Academy president, noted that this is the first time that many of the items will be made available to the general public. "The collection at the AICPA was really not cataloged, and had been in storage for many years."

The library's holdings are known as the "E.H. Patterson Collection." Patterson, a 1955 UM alumnus, was responsible for a \$16.5 million donation shared by the Accountancy School and the University Libraries.

The university's success in acquiring the AICPA library is attributed to the cooperation of many, including financial support from the Robert M. Hearin Foundation, a resolution of endorsement by the Board of Governors of the Mississippi Society of CPAs, and letters of support from Sen. Trent Lott, Rep. Roger Wicker and Gov. Ronnie Musgrove.

The American Institute of Certified Public Accountants is the national, professional organization of CPAs, with more than 330,000 members in business

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and industry, public practice, government and education. The AICPA is the first national, professional association to be ISO 9001-certified, in recognition of its quality management and assurance practices. Last year, the AICPA decided to get out of the library business since it was an

expensive member service used by only a small percentage of the membership. The 83 schools of the Federation of Schools of Accountancy were invited to submit proposals to take over the AICPA library. Twelve schools submitted proposals, and the University of Mississippi was ultimately selected.

Minutes

Minutes of the Meeting of Officers, Trustees and Committee Chairs Hilton St. Louis Frontenac April 7, 2001

Present: Victoria Beard, Joann Noe Cross, Dale Flesher, Finley Graves, Gary Previts, John Rigsby, Bill Samson, and Elliot Slocum

1. Academy president, Finley Graves, called the meeting to order at 1:00 p.m.
2. The agenda for the meeting was distributed. The motion for its approval passed.
3. The minutes from the November 2000 Business and Officers, Trustees and Chairs meetings in Columbus, Ohio, were approved.
4. John Rigsby gave the Treasurer's Report. The audit for the 2000 financial statements has been completed and the

audit report will be issued shortly. It was agreed by the consensus of those present to continue the Academy's membership in the International Association of Accounting Education and Research and to maintain the practice of having audited financial statements for the Academy.

The request by the editor of *The Accounting Historians Journal*, Steve Walker, to be given direct access to the budgeted editor's funds was discussed. It was decided to set up a fund of \$3000 on an imprest basis to pay for the editor's travel and incidental expenses related to his service to the Academy. The proposal was put in the form of a motion, it was seconded, voted and approved.

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