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Academy of Accounting Historians

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NEWS AND NOTES

What do you think?

The Officers and Trustees of the Academy have discussed from time to time in past years the question of publishing *The Accounting Historians Notebook* on the Academy's Website. We would not be the first organization to place its official newsletter on the web. The editors of *The Notebook* would like to know what do you think. No attempt has been made here to identify all of the advantages or disadvantages due to publishing *The Notebook* only on the Academy's Website.

A number of benefits to such a move have been suggested. The most obvious benefit is a significant reduction in the cost of setup, printing, and mailing which have increased in recent years. Publishing on the website could provide information on a more timely basis because the time taken to print and mail copy, two months or more, would be eliminated. Additionally, parts of the website could be updated more frequently.

The receipt of *The Notebook* has been a part of membership since the early years of the Academy. Abandonment of the printed copy in the form we have become accustomed would be a major change. Editorial policy regarding content may also need to be modified. Questions remain about institutional member's response to not receiving printed documents, at least in the current form.

Please let us know what you think about publishing *The Notebook* on the web rather than providing the hard copy currently published. Your views and reasons are of particular importance in helping us make the best decision for the Academy. Your Email response to ACCELS@langate.gsu.edu will be greatly appreciated. If you prefer, call at 404-651-4452 or write to:

Elliott Slocum
School of Accountancy
Georgia State University
P.O. Box 4050
Atlanta, Georgia 30302.

Fleischman and Tyson Edit US Accounting, History and Historiography

Accounting, Business & Financial History is a major journal which covers the areas of accounting, business and financial history. A special issue, (Volume 10, No.2) entitled "US Accounting, History and Historiography," was guest edited by Richard K Fleischman and Thomas Tyson.

Contents include:

The foundations of modern cost management: the life and work of Albert Fink

Jan Richard Heier

Parallels between US and UK cost accountancy in the World War I era

Richard K. Fleischman,
Thomas N. Tyson

In search of E. I. DuPont de Nemours & Company: the perils of archival research

Roxanne T. Johnson

T Coleman Andrews: crusader for accountability in government

Susan E. Morecrofi, Edward N.
Coffman, Daniel L. Jensen

Accounting Practices of the St. Joseph Lead Company: 1864-1900

Glen Vent, Ronald A. Milne

The changing genderization of the accounting workforce in the US, 1930-1990

Charles W. Wootton,
Barbara E. Kemmer

If you are interested in subscribing to *Accounting, Business & Financial History*, please contact Routledge, Taylor & Francis Ltd, Customer Services Department, Rankine Road, Basingstoke, Hants RG24 8PR, UK, Tel: + 44 (0)1256 813002, Fax: + 44 (0)1256 330245 or Routledge, Taylor & Francis Ltd, Customer Services Department, Chestnut Street, 8th Floor, Philadelphia, PA 19106, USA, Tel: + 1 215 625 8900, Fax: + 1 215 625 2940.

John Richard Edwards Edits Book

The History of Accounting: Critical Perspectives on Business and Management, edited by John Richard Edwards, has been constructed from 68 previously published works. The book is divided into four separate volumes dealing with the following broad subject areas:

- Volume I: Method and theory (18 items)
- Volume II: Recording and reporting (18 items)
- Volume III: Cost and management accounting (17 items)
- Volume IV: Professionalisation of accounting (15 items)

The History of Accounting comprises the work of 72 different authors published between 1971 and 1998, helping to reveal the history of accounting to date but only in certain countries of the world. The countries principally researched are the United States and the United Kingdom, and the effect of this focus is to achieve a more consistent presentation of ideas and practices. The book also contains comparative international analysis, mainly between the United Kingdom and the United States and between the United Kingdom and France.

A significant feature of the study of accounting history in recent years has been the emergence of a widening range of theoretical approaches. The editor's aim has been to try to ensure that writers from these different traditions are fairly represented including Foucauldians, Marxists, Weberians and Neo-classicists.

The text is intended to have a number of applications. These include a range of readings suitable for graduate and postgraduate courses on accounting history and background literature for courses on financial accounting, accounting theory, management accounting, auditing, etc.. The volumes are also designed to provide an initial source of reference for students undertaking a doctoral thesis in the area of accounting history and for existing members of faculty who decide to develop their research into this area. The

book also provides a coverage of accounting history adequate to meet most of the needs of business historians whose research encompasses financial matters.

The History of Accounting: Critical Perspectives on Business and Management (ISBN 0 415 19025-8), is published by Routledge, price £425. Contact: Maryellen James, Routledge, Freepost, Andover, Hants SPIO 5BR, UK.

Academy Receives Rare Collection of Auditing Books

The Academy's National EDP Auditing Archival Center at the University of Mississippi received a donation from Michael P. Cangemi of an extensive Library of over 250 books on EDP Auditing and Internal Auditing. The Library includes many of the early books on Information Systems Auditing (some of which are autographed). It also includes Mr. Cangemi's published works including his book on Internal Audit Department Procedures, all of the issues of *IS CONTROL Journal* containing his column (over 12 years) and his co-authored video-based course on EDP Auditing.

Michael Cangemi is the president and chief operating officer of Etienne Aigner Group, Inc. of Edison New Jersey.

Mr. Cangemi learned about the EDP Audit Archive at Ole Miss in 1991 during a joint project with then doctoral student, Tommy Singleton, who wrote his dissertation on EDP Auditing history. Dr. Tonya Flesher, then dean of the Ole Miss School of Accountancy, along with Dr. Singleton (now at the University of North Alabama), had formed the National EDP Audit Archival Center to house the books and papers donated by the pioneers of EDP auditing in North America.

Dr. Dale Flesher, Professor and Associate Dean of the School of Accountancy, and director of the National EDP Auditing Archival Center, calls the

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 Cangemi donation a significant one. "Included are virtually every book published on the subject of information systems auditing during the past two decades. Adding the Cangemi collection to what already existed in the library makes Ole Miss the best source in the world to research the development of information systems auditing. We already had virtually everything published between 1955 and 1980, plus the unpublished papers of most of the pioneers in the field." Dr. Flesher estimates that the value of the Cangemi donation is around \$9,000.

Mr. Cangemi stated that "one of the treasures of my life is the acceptance of my IS Audit and Internal Auditing Library by the National EDP Auditing Archival Center, at The University of Mississippi, and the establishment of the Michael P. Cangemi Collection. Even before I entered college, I was given a book to read on Internal Auditing in the stock brokerage industry. After completing my BBA in Accountancy Practice at Pace University, joining an International Accounting Firm and passing the CPA exam - my Library began to grow."

"My four years on Wall Street, beginning in High School at Merrill Lynch and continuing while a full time university student, opened my eyes to the blooming world of technology before us. I took every technology course available to an accounting major. At Ernst & Young I was selected for extensive computer training and added EDP Auditing to my practice specializations. Being right behind the EDP Audit pioneers enabled me to read and collect the early volumes on the subject."

"Joining The Information Systems Audit & Control Association (formerly called the EDP Auditors Association) expanded my access to early works. Moving to Phelps Dodge Corporation in 1980 as Director of Internal Audit prompted me to become active with the Institute of Internal

Auditors leading to over 10 years of service on their Research Board and the IIA Research Foundation Board of Trustees. Again, reading and collecting."

"I searched out books on auditing, audit management and IS audit for my collaboration with Peter Reed, now Chief Auditor of Steelcase, Inc., when he asked me to co-author *Auditing in a Contemporary Computer Environment* and while compiling my book *Managing the Audit Function - A Procedures Manual*. Once colleagues learned of my collection, more books were sent to me. As Editor in Chief of *IS CONTROL* since 1987, authors and publishers sent volume after volume, which I read, enjoyed and catalogued. A complete set of *IS CONTROL Journals*, containing my column Issues and Comments, has been included in the Library. I was given a number of Audit Classics as friends retired."

"After 8 years as Executive Vice President and CFO of Etienne Aigner Group, Inc. in 1999, I was promoted to President and COO. The time was right to pass on my collection of audit and IS audit books. It is truly one of my lifetime honors to have my collection preserved and put to use at The University of Mississippi's National EDP Auditing Archival Center. The honor of having a complete collection maintained along with my personal works is a treasure."

Prior to joining Etienne Aigner, Cangemi was a partner at BDO Seidman, and formerly worked at Phelps Dodge and with Arthur Young & Co (now Ernst & Young). He is a member of the American Institute of CPAs (AICPA), the New York State Society of CPAs, the Financial Executives Institute (FEI), the Information Systems and Control Association (ISACA), and the Institute of Internal Auditors (IIA), where he is a trustee of the Research Foundation. Michael and his wife, Maria, have two children and live in Edison, NJ, and Beach Haven, NJ.

Academy of Accounting Historians Strategic Action Committee

The Strategic Action Committee was given the charge to study and make recommendations concerning the reorganization of responsibilities of AAH officers. The Committee met on Friday, April 14, 2000, at the Crowne Plaza Hotel in Indianapolis, Indiana to consider the charge. Those present at the meeting were: Ashton Bishop (Chair), Dale Flesher, Finley Graves, Sarah Holmes, Gary Previts, Bill Samson, Elliott Slocum, Alan Richardson, and Kathleen Sinning.

The Committee agreed that the objectives of any recommended changes should be to (1) make the Academy more open to participation by all members worldwide; (2) reduce the number of years a potential presidential candidate must spend in an officer position, and (3) realign the duties of the President so that he or she has more time to spend on strategic planning.

The Committee makes the following recommendations:

1. The offices of the First Vice-President and Second Vice-President should be changed to reflect functional areas of significant importance to the Academy. Hereafter, these offices should be referred to as the Vice-President of Communications and the Vice-President of Conference and Partnerships.
2. The responsibilities of the First and Second Vice-Presidents as noted in the March 20, 2000, Operating Policies and Procedures Manual should be reassigned to other officers and committees. (See revised manual.)
3. The duties of the Vice-President of Communications should be to:
 - a. Oversee the *Accounting Historians Journal*, the *Notebook*, the Academy's Web page, and the Monograph Series.
 - b. Oversee the selection of new editors of the *Journal*, *Notebook*, and the Monograph Series according to the policies developed by the Publications

Committee. (*Note: this responsibility may be deleted once the Publications Committee has developed the procedures for selection of new editors.*)

- c. Oversee the transition of new editors according to the policies developed by the Publications Committee.
 - d. Oversee the transition of the *Notebook* to the Web.
 - e. Develop a policy concerning the types of materials that the Academy will publish on its Web page.
4. The duties of the Vice-President of Conferences and Partnerships should be to:
- a. Identify potential sites for the annual research conference three years in advance and bring the recommended sites to the Officers and Trustees for their approval.
 - b. Identify potential co-sponsors for the annual research conference.
 - c. Establish a site arrangements committee for the annual research conference. The site arrangements committee will remain in service for three years.
 - d. Determine the themes of other accounting history conferences so that the theme is not duplicated by the Annual Research Conference.
 - e. Liaison with the World Congress Committee so that the Academy has a voice in the Congress arrangements.
5. The Vice-President positions should be allocated a budget to enable the Vice-Presidents to carry out their responsibilities. The budgets shall be based on the expenditures proposed by the Vice-Presidents and approved by the Officers and Trustees.

2002 Research Conference Plans Changed

Bill Samson reports a change in location of the 2002 Research Conference. Because of the 2002 World Congress of Accounting Historians meeting scheduled for Australia, the Academy's research conference in 2002 will be held in San Antonio, Texas, rather than Herstmonceux Castle, East Sussex,

United Kingdom. The San Antonio meeting will be Tuesday, August 13, 2002, and precede the American Accounting Association's annual convention. The theme for the Academy's 2002 research conference

is "Accounting: Across Time, Distance and Disciplines." More information regarding the 2002 Research Conference will be provided at a later date.

CALL FOR PAPERS

MANAGEMENT ACCOUNTING AS SOCIAL AND INSTITUTIONAL PRACTICE

Increasingly, the role of management accounting in both shaping and being shaped by its social and institutional context is being recognized and underscored. Management accounting as social and institutional practice, as opposed to objective technique, is particularly discernible in historical research. Historical studies reveal how management accounting serves to create and foster social and institutional arrangements across both space and time. As historians examine management accounting in its contexts, we shed greater light on the intertwining of accounting within organisational and social life. Social and institutional practices do not emerge in a vacuum. Rather, these practices emerge as a result of the impacts of differing historical developments and point-in-time events. Across time and space, management accounting alters the organisational terrain and is implicated in relationships of power and domination. Moreover, management accounting is understood increasingly as a calculative force within the organisation, as compared to a neutral, objective documentor of events and activities.

The objective of this special issue of *Accounting History* is the examination of social and institutional practice, with a view to articulating the role of management accounting in constituting and re-constituting the organisation. Submissions are sought which explore themes in historical perspective such as:

- the comparative international study of management accounting technology and discourse;
- the constitutive role of management accounting as relationships of power and domination;
- the accountability implications of management accounting practices;
- the transformative agenda of management accounting;
- the evaluative nature of management accounting across both space and time;
- the change across space and time in the calculative rationales and expertise of management accounting.

Case studies (of a single entity or of more than one entity) are particularly encouraged. This special issue of *Accounting History* is scheduled to appear in November 2002. Submitted papers will be refereed in the usual way. Submissions (three copies) should be forwarded by 15 February 2002 to:

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