Message from the president [2002, Vol. 25, no. 2]

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Message From the President

Now that my presidency is about to end, I am looking back at the year’s events and forward to the Academy’s future. Perhaps the most significant to our organization is the continued improvement in The Accounting Historians Journal. The progress has occurred over time and over several editorships, resulting in a high-quality publication. The most recent issues of AHJ are testimony to its scholarship. Thanks goes to many for the academic quality now reflected in the journal, but particular recognition should go to Steve Walker for his editorship, and to his reviewers and the recent authors for their contributions.

Since the fall of 2001, I have attended several international conferences on accounting history and have learned that accounting history is actively and passionately being conducted globally. Academy members, especially those in the United States, ought to consider participating in international conferences simply for the opportunity for lively interaction with others who share a love for accounting history. I found this to be true in Cardiff, Wales, at the annual Accounting, Business and Financial Accounting History Conference (held in September each year) and at the Accounting and Management History Conference in France (held in the spring each year—2002 in Poitiers, 2003 in Paris). When the 9th World Congress of Accounting Historians met in Melbourne, Australia, at the end of July 2002, there was also an outstanding experience. More than one-hundred folks gathered from around the globe to share their research passion for accounting history.

The Academy-sponsored events, the research conference in Santa Fe, New Mexico, in November, 2001, and the research workshop in San Antonio, Texas, in August, 2002, were special because they drew not only scholars with international reputations, but also young researchers who benefited from advice, feedback, encouragement and constructive criticism from sharing, generous, experienced scholars. These ac-

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President’s Message

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tivities all convinced me that ac­
counting history is growing and 
will remain a topic for scholarly 
study long after I myself have 
become history.

The future offers us opportuni­
ties. Certainly we are currently 
living in interesting times as the 
profession of accounting seems 
to have lost its way in a morass 
of Enron, WorldCom, Tyco, 
Xerox and hundreds of other 
earnings restatements. Regula­
tory changes including a new 
Public Oversight Board and 
other changes in accounting 
practice show us clearly that aca­
demic accountants, especially 
accounting historians, are needed 
to give perspective and context 
to current events.

Since accounting history re­
search is being undertaken at 
widely dispersed locations and 
we all need to avoid feeling iso­
lated, it is important to mark op­
portunities to meet, exchange 
ideas, and become reenergized 
on our calendars. In November 
2003, the Academy will have its 
research conference in Denton, 
Texas. In August 2004, the 10th 
World Congress of Accounting 
Historians will be opening in St. 
Louis, Missouri to celebrate the 
centennial of the 1904 St. Louis 
World’s Fair and the first inter­
national meeting of accountants 
before motoring to Oxford, Mis­
sissippi to celebrate the reloca­
tion of the AICPA archive to its 
new home at Ole Miss. This 
“dual venue” format allows the 
World Congress to focus not 
only on the history of accounting 
conferences, but also on ac­
counting history archives and 
archival research. It is significant 
to note that the World Con­
gresses have moved from an 
every fourth year to an every 
other year format to satisfy the 
demands of participating schol­
ars to meet more frequently. 
Surely our research world is 
growing smaller.

It has been an exciting and inter­
esting year to be President of the 
Academy of Accounting Histori­
ans. I am grateful to many peo­
ple in the Academy who helped 
me; truly there are too many to 
name, but for each person’s con­
tribution, I am indebted.

William Samson
President