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William D. Samson

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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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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-
issippi 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