Academy of Accounting Historians. Minutes of officers, trustees, committee chairs, and editors, November 17, 2001; Minutes of the Academy of Accounting Historians annual business meeting, November 17, 2001; Minutes of officers, trustees, committee chairs, and editors, November 17, 2001

Gary P. Spraakman

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Annual Research Conference (continued)

(Continued from page 13)

Montgomery, “The Evolution and Eventual Authoritative Devolution of the Administrative Control Review Function”

Yoshinao Matsumoto, Kansai University, Gary John Previts, Case Western Reserve University, “Origins of the Independent Auditing Function in Japan”


Marie Fletcher, Sam McKinstry, University of Paisley, “The Personal Account Books of Sir Walter Scott”

Kang Cheng, Towson University, “Accounting for Mortgage Banking Activities, Yesterday and Today”

Gary Giroux, Texas A&M University, “Financing the American Revolution”


Deborah Prentice, University of Massachusetts – Dartmouth, “The Impact of Charles F. Adams, Jr. on the Standards Leading to the Evolution of the Generally Accepted Accounting Principles”

Kent T. Fields, Southeastern Oklahoma State University, “Status of the Funds Statement Prior to Mason’s Monograph”

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Academy of Accounting Historians Minutes of Annual Meeting of Officers, Trustees, Committee Chairs, and Editors November 17, 2001


1. The agenda was approved.

   Moved by Richard Fleischman, seconded and carried.

2. The minutes from the November 11, 2000, meeting were presented.

   (Continued on page 15)
Papers Presented at Regional Meetings of the American Accounting Association

Mid-Atlantic Regional  
April 25-27, 2002  
Baltimore MD

Alvaro Martinelli, Appalachian State University, "Double Entry Bookkeeping in the Lingurian Tradition-The Books of a Genoese Bank During the Early Fifteenth Century"

Laurie Henry, Old Dominion University, "Municipal Reporting in the Borough of Norfolk, Virginia in 1805"

Southeast Regional,  
April 11-13, 2002,  
Covington KY

Dale Flesher, University of Mississippi, Gary Previs, Case Western Reserve, William Samson, University of Alabama University, "An English auditor's 1858 trip on the Illinois Central Railroad: A teaching case"

Douglas Barney, Indiana University Southeast, Tonya Flesher, University of Mississippi, “The impact of farmers on the origin of the income tax: An examination of congressional records and agricultural publications”

Tommie Singleton, University of North Alabama, Dale Flesher, University of Mississippi, “A 25-year retrospective on the IIA's SAC projects”

Gary Previs, Case Western Reserve University, Helen Roybark, Virginia Commonwealth University, Edward Coffman, Virginia Commonwealth University, "The SEC's chief accountants - Their issues, policies, and impacts: 1976 - 2000"

Dale Flesher, University of Mississippi, Tonya Flesher, University of Mississippi, “Managerial accounting relevance in a communistic religious society: 1804 - 1824”

(Continued from page 14)

and approved. Moved by Dale Flesher, seconded and carried.

3. The secretary’s report was presented by Gary Spraakman. Membership has been declining in recent years.

4. The treasurer’s report was presented by John Rigsby. The overall budget will be met for this year. A budget will need to be prepared for next year.

5. Finley Graves gave the administrative coordinator’s report.

6. Richard Fleischman said there was no report from the VP-Communications.

7. Finley Graves noted that the VP-Conferences and Partnerships, Alan Richardson, had resigned. He noted that the conference fee would need to be increased and that perhaps the registration fee should include membership dues. The latter point had been made in previous years, but not acted upon.

(Continued on page 16)
INNOVATION IN ACCOUNTING HISTORY EDUCATION

The Academy of Accounting Historians sponsors an award for innovation in accounting history education. The intent of the award is to encourage innovations in accounting history education. The award will be presented to an individual(s) who develops and implements an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses. Examples include, but are not limited to:

- Developing a case, video; audio; or
- Course syllabus, etc., that integrate accounting history topics into courses.

ELIGIBILITY AND GUIDELINES FOR SUBMISSIONS

To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching. Individuals nominating themselves or those nominating individuals for this award should submit five copies of

- A description of the innovative technique/method;
- Submission of the case, video, audio, or other innovation, as appropriate, and teaching notes;
- Identification of the course in which the innovation is used and a description of how it is implemented; and
- An explanation of how the innovation has enriched the course.

Submit to:

R. Tondkar  
School of Business  
Virginia Commonwealth University  
Richmond VA 23284-4000

DEADLINE FOR SUBMISSIONS IS JUNE 15, 2003

(Continued from page 15)

8. Reports from the editors.
   b. Joann Noe Cross reported that the next issue of The Accounting Historians Notebook will be out soon.
   c. Finley Graves reported that the pending monograph volume (by Loeb and Miranti) is at the publisher.

9. Reports from the centers.
   a. Tax History Center. Dale Flesher reported that the EDP materials are on-line and soon to be linked to the Academy’s web page. Finley Graves is to write to the University of Mississippi to thank them for the library support.
   b. Accounting History Research Center. Elliott Slocum reported that the space is limited and uncertain, particularly after he retires in a year. Closing this center and moving the contents to other centers should be considered.
   c. Garner Center. Bill Samson reported that the center is (Continued on page 17)
2003 VANGERMEERSCH MANUSCRIPT AWARD
ELIGIBILITY AND GUIDELINES FOR SUBMISSIONS

Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award. Coauthored manuscripts will be considered (if at least one coauthor received his/her master/doctorate within the last seven years). Manuscripts must conform to the style requirements of the *Accounting Historians Journal*. Previously published manuscripts or manuscripts under review are not eligible for consideration. Six copies of each manuscript should be submitted by **June 17, 2003** to:

Professor Richard K. Fleischman  
Department of Accountancy  
Boler School of Business  
John Carroll University  
University Heights, OH 44118  
USA

A cover letter, indicating the author’s mailing address, date masters/doctoral degree awarded, and a statement that the manuscript has not been published or is not currently being considered for publication should be included in the submission packet.

A committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a $1,000 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In case of coauthored manuscripts, the junior faculty member(s) will receive/share the cash award, and all authors will receive a plaque. The winning manuscript will be published in the *Accounting Historians Journal* after an appropriate review. The award will be given annually unless the Manuscript Award Committee determines that no submission warrants recognition as an outstanding manuscript. The award will be presented at the Academy’s 2003 Research Conference.

(Continued from page 16)

performing well.

10. Committee Chair Reports.
   a. AAA Pre-Conference. Elliott Slocum reported that the account is closed.
   b. Administrative Policies. Finley Graves reported that Aston Bishop and his committee found no need for changes.
   c. Education. The committee did not revise the guidelines.
   The joint winners were announced yesterday for the innovation in education award: Dan Deines and David Vruwink.
   d. Endowment. Gary Previts discussed the restricted use of the conference surplus, which is accumulating.
   e. Financial advisory. Alan Mayper had no report.

(Continued on page 18)
Discover the history of the Maryland CPA through 100 years of change, growth and perseverance

The Maryland Association of CPAs introduces
Our Past, Our Future, 100 Years of CPAs in Maryland
Maryland Association of CPAs, 1901-2001

This handsomely designed hardcover book belongs in your library, office or home. It also makes a great gift! Edited and authored by a distinguished group of CPAs, educators, and professionals, the history book will take you back to the very distinguished roots of CPAs in Maryland, covering a rich history of accounting through an entire century of change.

Price: $30 (Price includes shipping, handling and tax.)
TO ORDER: Call 800-782-2036 or go online https://www.macpa.org/forms/historybook.htm

A brief synopsis of the contents:

Introduction

Part I - Roots of the Maryland Accounting Profession
Chapter 1: Accounting in Maryland before 1899
Chapter 2: The Founding of the Maryland CPA Profession
Chapter 3: Early Maryland Accountants
Chapter 4: The Era of the Sole Practitioner: 1900-1922

Part II - Growth of the Profession
Chapter 5: The Beginning of Growth and Rise of the Multi-Person Firm, 1923-1956
Chapter 6: Expansion and Growth: 1957-1971
Chapter 7: MACPA Chapters Develop
Chapter 8: The Development of the Accounting Profession on the Eastern Shore

Part III - The Era of Professional Management at MACPA

Part IV - Regulation of the Profession
Chapter 11: The Professional Association from 1992-2000

Part V - Minority Issues
Chapter 13: "A Large Field for the Ladies:" Women in the MACPA
Chapter 14: African-American CPAs in Maryland

Part VI - Concluding Thoughts and Appendices
Chapter 15: Conclusions and Beginning
Appendix 1: Early Financial Records of the MACPA
Appendix 2: Officers and Directors
Appendix 3: Executive Directors

(Continued from page 17)

f. Information technology. Gary Previts noted that there had been some problems, which have been solved, hopefully.
g. Hourglass. The award was presented to Stephen Zeff.
h. International relations. Finley Graves presented the report of the international relations committee for Cheryl McWatters. The report was received and will be consid-
The 2002 Vangermeersch Manuscript Award

President William Samson presented the 2002 Vangermeersch Manuscript Award to Dr. Yin Xu at the Academy of Accounting Historians Research Conference in San Antonio on August 13, 2002. Dr. Xu is currently at Old Dominion University. She received her award for her paper entitled “Becoming Professional: Chinese Accountants in Early Twentieth-Century Shanghai” which was presented at the Conference. The Vangermeersch Manuscript Award is one of the programs of the Academy to encourage young academic scholars who have recently received their doctorate to engage in accounting history research.

Dr. Yin Xu of Old Dominion University receives the 2002 Vangermeersch Award from Dr. William Samson at the Academy of Accounting Historians Annual Research Conference in San Antonio, Texas.

(Continued from page 18)

Moved by Gary Previts, that the President, Chair,
(Continued on page 21)
## ACADEMY PUBLICATIONS AVAILABLE

### MONOGRAPHS:

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<tr>
<th>Title</th>
<th>Price</th>
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<tr>
<td>#2 John Raymond Wildman by Previts and Taylor</td>
<td>$5.00</td>
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<tr>
<td>#3 E. L. Kohler: A Collection of His Writings (1919-1975) by Cooper, Ijiri, and Previts</td>
<td>$15.00</td>
</tr>
<tr>
<td>#4 Selected Papers from The Charles Waldo Haskins Accounting History Seminars by Gaertner</td>
<td>$5.00</td>
</tr>
<tr>
<td>#6 The Costing Heritage: Studies in Honor of S. Paul Garner by Graves</td>
<td>Individual Members, $5.00; Institutional Affiliates, $20.00</td>
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### WORKING PAPERS:

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<td>Volume IV (Nos. 61-80) Institutional Affiliates</td>
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### THE ACCOUNTING HISTORIANS JOURNAL:

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<td>Single Volumes</td>
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### THE ACCOUNTING HISTORIANS NOTEBOOK:

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<td>$100.00</td>
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</table>

(Some issues in very short supply.)

### TO ORDER:

Check Payable to: The Academy of Accounting Historians
Kathy Rice, Administrative Coordinator
Academy of Accounting Historians
Culverhouse School of Accountancy
Box 870220
Tuscaloosa, Alabama 35487-0220

### AVAILABLE ON THE WEB:

The Evolution of Cost Accounting to 1925 by S. Paul Garner
Free at http://weatherhead.cwru.edu/Accounting/pub/garner

(Continued from page 20)

and Trustees form a task force to address declining membership. Seconded and carried.

k. Nominations. Finley Graves reported for Kathleen Sinning that a slate had been put forth according to the by-laws and approved at the business meeting. The slate included:

- Bill Samson - President
- Sarah Holmes - President-elect
- Salvador Carmona - Vice President of Conferences and Partnerships
- Richard Fleischman - Vice President of Communications

(Continued on page 22)
Minutes of the
Academy of Accounting Historians
Annual Business Meeting
November 17, 2001


1. Guests attending were: Dan S. Deines, Denise de la Rosa, and Sue Llewellyn.

2. The agenda was approved.

3. The minutes were approved subject to noted amendments.

4. Gary Sprakman presented the secretary’s reports, noting that membership has been declining in recent years.

5. John Rigsby presented the treasurer’s report. The budget will be met.

6. There were no reports from editors.

7. Elliott Slocum presented for Kathleen Sinning the following slate of nominations:
   - William D. Samson - President
   - Sarah Holmes – President-elect
   - Salvador Carmona – Vice President of Conferences and Partnerships
   - Richard Fleischman – Vice President of Communications
   - John Rigsby – Treasurer
   - Theresa Hammond – Secretary
   - Tom Tyson – Trustee
   - Vaughan Radcliffe – Trustee

   Moved by Elliott Slocum, Seconded and carried.

The meeting adjourned at 12:25 pm.

Submitted by Gary Sprakman

The Accounting Historians Notebook, October