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Academy of Accounting Historians

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Academy of Accounting Historians Awards

Tom Tyson Awarded the 2010 Hourglass Award



Gregory Waymire presents Hourglass Award to Tom Tyson

This year's recipient of the Hourglass Award was Professor Tom Tyson. Tom is Professor of Accounting at St. John Fisher College and has had a distinguished career having authored more than fifty papers since receiving his PhD from Georgia State in 1987. He has been supported through Fulbright grants, which has allowed him to present his research in various locations throughout the world.

The Hourglass Award requires that the recipient "has made a demonstrable and significant contribution to knowledge through research and publication in accounting history." The committee se-

lecting the Hourglass Award recipient is required to "emphasize the importance of contribution as the fundamental criterion."

The letter nominating Tom for this award reads as follows:

Tyson, perhaps more than any other accounting historian, has taken up the cudgels in defense of traditional accounting historiography that has come under attack from newly emerging critical scholarship which has tended to be more paradigm-based and, hence, less factual. This stance is evidenced by his discourse with Hoskin and Macve in the 1990s and with Sy and Tinker in the decade just concluding.

Tyson has also actively encouraged

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young scholars, working with them on projects. He has been awarded a number of Fulbright Fellowships that have enabled him to go abroad in pursuit of this endeavor. He has carried the gospel of accounting history to various parts of the globe in recent years, spending semesters in Australia, Ireland, and Denmark.

For all these contributions, particularly his research achievements for which the Hourglass Award is the highest recogni-

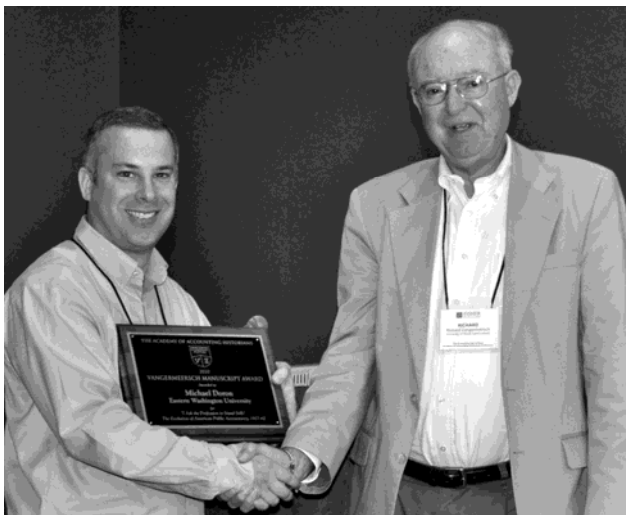
tion the Academy can bestow, I am pleased to nominate Professor Thomas Tyson.

Please join in celebrating the career achievements of Professor Thomas Tyson, the 2010 recipient of the Academy's Hourglass Award.

Gregory Waymire
2010 President

Vangermeersch Manuscript Award for 2010 Presented to Michael Doron

The Academy of Accounting Historians' Vangermeersch Manuscript Award Committee is pleased to announce the 2010 award winner is Michael E.



Richard Vangermeersch presents the 2010 Vangermeersch Award to Michael Doron

Doron of Eastern Washington University for his paper, "I Ask the Profession to Stand Still: The Evolution of American Public Accountancy, 1927-62."

Doron's paper describes the changes in the American accounting profession, primarily defined by the impact of the AIA-AICPA for the 35 years under

study: "when accountants evolved from an insular divided group with an uncertain mandate from American society for its services to a profession eager to promote itself and the expand its

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reach and responsibilities” (p. 2). Nineteen twenty-seven was during the booming stock market period and also the year of Ripley’s Main Street and Wall Street, a critique of the period including accountants’ services to Wall Street. The market collapse and Great Depression led to the New Deal and the SEC. CPAs (initially with PAs) were given a monopoly position over financial auditing of market firms, but were slow to provide standards of accounting or auditing. The embarrassment of McKesson Robbins, World War II and other factors ultimately led to new leadership and an increasing focus on “non-blue chip CPAs.” As the accounting profession increased in size

and extended further into tax and consulting, the AIA/AICPA became more professional with a broader focus, including Washington lobbying. Doron’s paper does an excellent job summarizing key points and adds his own unique contributions. His research is based, in part, on analyzing difficult-to-access archives, which adds additional flavor to the analysis. This paper is well written and makes good use of available secondary sources to study the development of the US accountancy profession between 1927-62.

The selection committee for the Award Committee included: Dick Edwards, Richard Fleischman, Gary Giroux (chair), Christopher Napier, and Marc Nikitin.



Lee Parker presents the 2009 Vangermeersch Award to Jim McKinney at the Academy’s Business Meeting in San Francisco

Laurie Barfitt and Dan Jensen Jointly Awarded the 2010 Thomas J. Burns Biographical Research Award

The Thomas J. Burns Biographical Research Award is given by the Academy of Accounting for outstanding biographical research in accounting. The award is

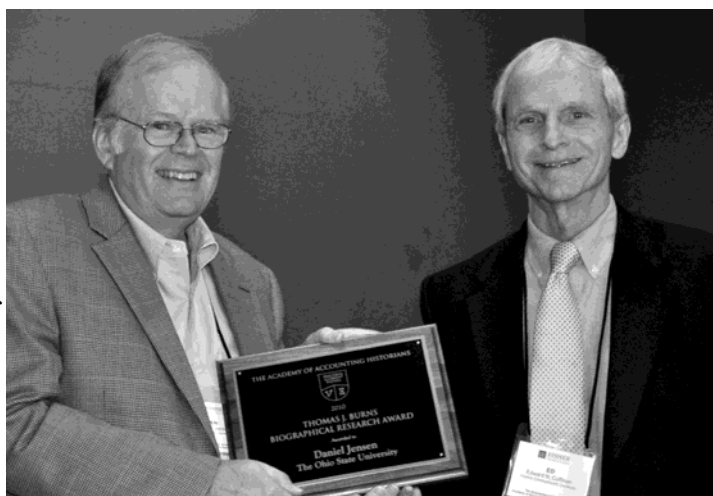
named in honor of Dr. Thomas J. Burns a long-time professor of accounting at The Ohio State University and

past president of the Academy of Accounting Historians. The award was established in 2005 and includes a plaque and a financial award.

This year the Awards Committee (consisting of Ed Coffman, Dale Flesher and Dick Vangermeersch) selected two recipients for the

award. Dr. Laurie Barfitt was selected for her book entitled “The Contributions of John Lansing Carey to the Profession of Accountancy.” Dr. Barfitt is Dean of

Business Administration at Western New Mexico University. Dr. Dan Jensen was selected for his bio-



**Ed Coffman presents the 2010 Thomas J. Burns
Biographical Research Award to Dan Jensen**

graphical research extending over a number of years that includes books, articles, pamphlets, and profiles of many Accounting Hall of Fame members. Dr. Jensen is the Deloitte & Touche Emeritus Professor of Accounting at The Ohio State University, is active in the Fisher College of Business, and chairs the Accounting Hall of Fame Committee at Ohio State.

Tom Tyson Awarded the 2010 Innovation in Accounting History Education Award



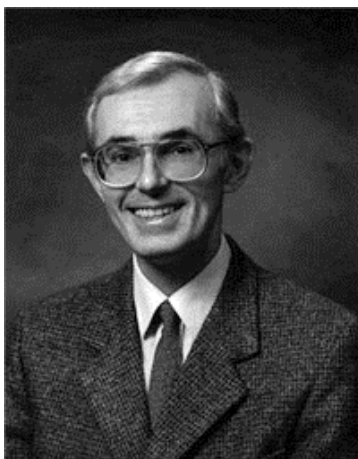
David Dennis presents the 2010 Innovation in Accounting History Education Award to Tom Tyson

Life Membership in the Academy Honour for 2010 Granted to Tom Lee

In recognition of the outstanding contributions to the Academy and the advancement of Accounting History the Life Membership Committee consisted of Jim McKinney, Malcolm Anderson, Peter Clarke, Jan R. Heier, and Ross Stewart unanimously agreed to award Life Membership to Tom Lee. Below is a partial listing of his accomplishments.

Tom Lee was President of the Academy of Accounting Historians (1999), Vice President (1996-1998), and Trustee (1993-1996 and 2000-2002). He also served on a variety of AAH Committees.

He is a Scottish Chartered Accountant (1964) and Chartered Tax Advisor (1966). Tom was Professor of Accountancy (1973-1976) at the University of Liverpool, Professor of Accountancy and Finance (1976-1990) at the University of Edinburgh, and the Culverhouse Endowed Chair of Accountancy (1990-2001) at the University of Alabama. He retired



Tom Lee

in 2001 as Culverhouse Emeritus Professor of Accountancy at the University of Alabama. He is currently affiliated with the University of St. Andrews as a Honorary Professor.

Tom has been an editor or editorial board member with numerous international journals and continues to

serve on the boards of *The Accounting Historians Journal*, *Accounting and Business Research*, *Accounting in the Public Interest*, *Accounting, Auditing and Accountability Journal*, and *International Journal of Auditing*. Tom has published accounting history research papers in a wide range of history and non-history journals (i.e. *Accounting, Auditing & Accountability Journal*; *Accounting and Business Research*; *Accounting, Business & Financial History*; *Accounting Education*; *Accounting Historians Journal*; *Accounting History*; *Advances in Public Interest Accounting*; *Critical Perspectives on Accounting*; *Journal of Accounting Research*; *Journal of Business Finance &*

Accounting).

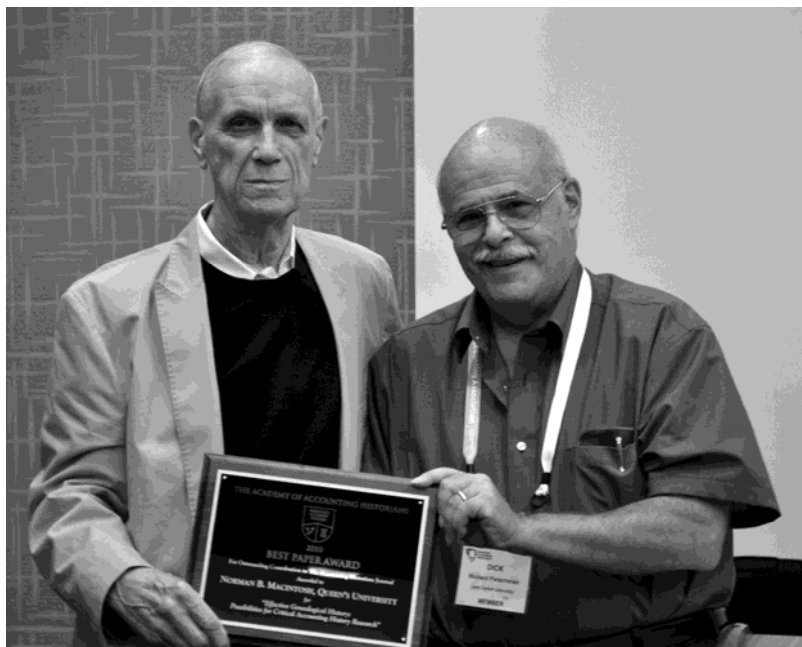
Tom's academic career as a researcher was predominantly from 1966 to 1990 in corporate financial reporting and auditing where he typically tried to introduce a historical dimension. His scholarship and professional service have been recognized by the Burnum Distinguished Faculty Award (1997) from the University of Alabama, a Lifetime Achievement Award (2005) from the British Accounting Association, and entry to the Business Faculty Hall of Fame at The University of Alabama (2008). He has been an ICAS council member (1989-1991), and cited in several research studies as one of the top ten published researchers in accounting world-wide.

He was a member (1971-2000) and the Convener (1980-2000) of the Scottish Committee on Accounting History (SCAH) of the Institute of Chartered Accountants of Scotland (ICAS) and facilitated with Professor Richard Brief a publishing link between SCAH and Garland Publishing of New York (1984-1999). He persuaded the ICAS Council to provide annual funding for SCAH-sponsored research (particularly for junior faculty at the beginning of their history careers) (1990-2000).

Tom encouraged an international strategy to be adopted by the Academy (1992-1999) and initiated and organized the Pacioli Conference with the ICAS, the British Academy, and the AAH in Edinburgh (1994) and the AAH Comparative International Conference for emerging accounting historians at the University of Alabama (1999). Tom was elected the first British president of the AAH (1999).

Tom has and continues to work on a series of research studies on the history of accounting professionalization (including its Scottish foundations, immigration from Britain to America, and biases in the American academic community) (1989 to date). As part of the above series, he published various biographical studies of professional founders and immigrants as well as accounting leaders (1995 to date). He used various methodologies new to accounting history research (e.g., social network analysis, 2000; counterfactual history, 2006; social mobility and fluidity in immigration studies, 2009; micro-histories and outliers, 2009).

Norman Macintosh Awarded 2009 *The Accounting Historians Journal* Best Paper Award



**Dick Fleischman presents the 2009 AHJ
Best Paper Award to Norman Macintosh**

We are pleased to announce the following winners of the annual AHJ Manuscript Awards for Volume 36 (2009) as judged by the editorial board. The winner was Norman Macintosh for “Effective’ Genealogical History: Possibilities for Critical Accounting History Research” Runners-Up included Igance De Beelde, Natalie GonthierBesacier, and Alain Mikol, “Internationalizing the French Auditing Profession” and

Robert Russ, Gary Previts, and Edward Coffman, “Corporate Governance in the 19th Century: Evidence from the Chesapeake and Ohio Canal Company.”

Congratulations to the recipients for outstanding pieces of work. For the second consecutive year, every article in the two issues received at least one vote.

Editors:
Richard K. Fleischman
Christopher Napier