

# Accounting Historians Notebook

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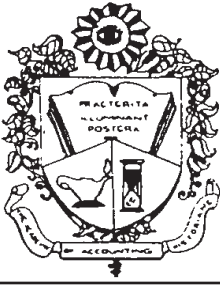
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# The Accounting Historians Notebook

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## Academy Loses Past President, Life Member, Edward N. Coffman

Edward “Ed” Coffman grew up in the small town of West Point, Virginia. After graduating from high school he worked at the local paper mill with other members of his family, including his father. When Coffman decided to attend college in 1962, he became the first in his family to do so.

At Virginia Commonwealth University, Coffman met fellow undergraduate Ed-

ward L. Flippen, now an attorney with McGuireWoods and a former rector of the VCU Board of Visitors. The two remained close friends for 52 years.

“There was nothing he wouldn’t do for his family and friends,” Flippen said. “Ed always put others first, and yet, at the same time, he was able to be highly accomplished, doing his job effectively and efficiently. Not surprisingly, he was very popular with students, and developed strong relationships with the faculty.

“As highly accomplished as Ed was, he never bragged [about himself]. He bragged about his family, he bragged about his friends. He bragged about his VCU colleagues. He was the most humble person I have ever known.”

After earning both undergraduate and master's degrees at VCU, Coffman taught in the Department of Accounting from 1966 to 1968. He left to pursue his doctorate at George Washington University, but in 1970 returned to his teaching position at the School of Business, where he spent the rest of his career. In total, Coffman taught in the Department of

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Accounting for 46 years, five of which he served as chair. Coffman also was a prolific author of academic books and journal articles. He was a visiting professor at universities across the globe, and received numerous awards, including the Outstanding Accounting Educator Award of the Virginia Society of CPAs.

Coffman's accomplishments, modesty, openness and friendship so impressed Rasoul Tondkar, Ph.D., in 1979, that when Tondkar was interviewing for a faculty position, he chose VCU.

Tondkar remembers Edward Coffman:

"When I arrived at VCU, Ed helped me with my teaching, research and service responsibilities. He always promoted the Academy and accounting history research at VCU. When I joined VCU in 1980, Ed encouraged me to join the Academy. After becoming a member and working with Ed, with his encouragement and help I joined several of the Academy's committees, served as co-editor of the third volume of the *Working Paper Series*, served as Treasurer, and finally as President in 1997.

Ed also promoted research in accounting history at VCU with colleagues and doctoral students. Working with Ed, we published an article entitled "Integrating Accounting History into Financial Accounting Courses," published in *Issues in Accounting Education* and co-edited two books entitled *Historical Perspectives of Selected Financial Accounting Topics*. Furthermore, Ed worked very actively with doctoral students encouraging them to undertake research in accounting history. To my knowledge, he has co-authored several articles on accounting



*Ed examines an original Pacioli at the Williams Library at Ole Miss*

history research with former doctoral students including Robert Russ and Helen Roybark currently faculty members at different universities.

I worked with Ed until he retired; he was a colleague for 32 years. I have been trying to do what he did for me for my students, colleagues and others so that Ed's legacy of kindness, caring and generosity would continue forever. I can tell you that I sorely miss my friend and my mentor."

Coffman passed away July 24, 2014 at the age of 72 and is survived by wife, Nell; son and daughter-in-law, John and Carey Taylor; and numerous granddaughters, sisters, nieces and nephews.

Memorial contributions may be made to the Ed and Nell Coffman Faculty Endowment Fund (select "other," then type in "Coffman Faculty Fund"), or Community Missions, First Baptist Church, Richmond, Virginia.

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status due to the activity at the Department of Accounting and Audit where Doctor of Economics, Professor M.I. Kuter and his followers have been carrying out their research in the sphere of accounting history. The publishing of the Russian version of "The Treatise on Accounts" has become an important event as well as a starting point for understanding the history of double entry book-keeping and formation of fundamental notions in accounting. At the same time the heightened interest in the history of accounting directed M.I. Kuter's research into the more intensive study of the periods of accounting development before L. Pacioli. Professor Kuter was not satisfied with what had already been achieved and decided to continue the research into the

previous periods in history comparing different accounting approaches of the Italian accounting schools. The specific character of the research lies in the use of the source accounting documents from the Italian archives. The systematization of the material on the history of accounting development allowed to present the theory of accounting in a more thorough and systematic way. The textbook describing this subject was published by Finance and Statistics Publishing House and aroused a great interest as a serious monographic study.

The systematic character of the research is also determined by the preparation of the series of thesis research on the separate aspects of accounting stating

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### **Academy Offices & Awards:**

6th President, 1984-1985

Member, Board of Trustees, 1979-2006, serving as Chair on at least two occasions

Co-Editor, AHJ, 1980-1983

1997 Recipient of The Hourglass Award

2011 Recipient of the Thomas J. Burns Biographical Research Award

Life Member of the Academy (2013)

Volume Editor, Working Paper Series of The Academy of Accounting Historians, Volumes I, II and III (1979-84)

### **Coauthor of:**

A History of the Academy of Accounting Historians 1973-1988, AHJ December 1989

A History of the Academy of Accounting Historians 1989-1998, AHJ December 1998

A History of the Academy of Accounting Historians 1999-2013, AHJ Forthcoming December 2014

*Portions of story from Leila Ugincius, University Public Affairs, VCU.*

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Ever the gentleman, Catlett could disagree without being disagreeable. He staunchly supported Spacek's crusade to rid GAAP of optional treatments and to establish the objectives of financial accounting.

He was president of the Illinois Society of Certified Public Accountants in 1966-67 and was vice-president of the AICPA in 1976-77.

In 1982, he published a book on the Catlett families in Virginia and Illinois.

He married Martha Jane Beamsley in 1944. He is survived by four sons, their children, and a sister. His wife died in 2007.

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theoretical aspects of modern solutions. The continuity of times is an important feature of the whole series of research".

Professor Kuter's textbooks are reprinted in the post-Soviet states.

Currently Professor Kuter has been finishing his monograph "Pacioli's Treatise "On the Accounts and Records "and Two Centuries Before..."

On the development of theory, methodology and practice of accounting, economic analysis and financial control in Russia // International scientific-practical journal. Accounting. Analysis. Audit. 2014, special issue, p. 42 – 43.

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## Prof. Cheryl McWatters Named First Non- U.K.-Based Editor for *Accounting History Review*

Professor Cheryl S. McWatters, the Father Edgar Thivierge Chair in Business History at the University of Ottawa/Telfer School has been appointed editor of *Accounting History Review*. Dr. McWatters is a long-time member of the journal's editorial board and becomes the first woman editor as well as the first non-U.K.-based editor at *Accounting History Review* since the journal's inception.

Dr. McWatters is active in a number of international research organizations in accounting, management and economic history, as well as serving as ad hoc reviewer for a wide variety of journals and conferences in these areas. She is an associate editor of *Accounting Perspectives* and a member of the editorial boards of

*Journal of Operations Management and Accounting, Auditing and Accountability Journal*. She previously was the associate editor and Interfaces editor of the *Accounting Historians Journal* and remains a member of its editorial board.

