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The Accounting Historians Notebook

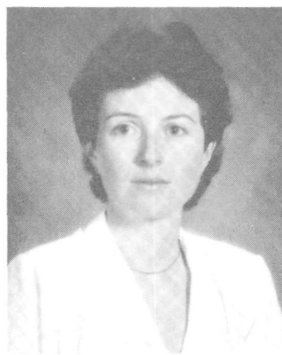
Vol. 14, No. 2

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Fall, 1991

FORTIN RECEIVES MANUSCRIPT AWARD

Dr. Anne Fortin of the Universite du Quebec a Montreal is the recipient of the Richard G. Vangermeersch Manuscript Award for 1991. The Award is in recognition of her manuscript entitled, "The 1947 French Accounting Plan: Origins and Influence on Subsequent Practice."



Dr. Fortin is a professor of financial accounting at the University of Quebec in Montreal since 1983. She obtained her Ph.D. from the University of Illinois at Urbana-Champaign in 1986. Her doctoral dissertation was on the evolution of French accounting thought as reflected in the successive uniform accounting plans. Her

research interests are in the area of accounting information prepared for internal and external users: normalization, preparation, and uses of financial data.

BOUGEN RECEIVES 1991 HOURLASS AWARD

Dr. Philip D. Bougen of the Madrid Business School in Spain has been awarded the Academy of Accounting Historians' Hourglass Award for the most notable contribution to the literature in accounting history. The Award is in recognition of his book, *Accounting and Industrial Relations: Some Historical Evidence on Their Interaction*, published by Garland Pub-

lishing, Inc., 1988.

Dr. Bougen described the complex interaction between an accounting system and the organizational components which depend on information from the system. The interactions of management and labor constituencies and the accounting system in Hans Renold Company of Manchester, England were evaluated as reflected from a

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PRESIDENT'S MESSAGE

By the time you read this message, I will have almost completed my term as President of the Academy for 1991. At the very outset I wish to extend my sincere thanks to the trustees and officers of the Academy who have so ably supported me throughout this year. While being a year of intense activity for the Academy for both myself as President and Professor Tom Burns as President-elect, this year has not been without its difficulties. It is therefore a particular tribute to the commitment and cohesion of our Academy colleagues that we have been able to maintain the highest priority upon our continued pursuit of the Academy's objectives.

This has been a high profile year for the Academy with the very successful doctoral consortium in the Southwestern Regional AAA meeting earlier this year, and the upcoming Accounting History Research Methodology Conference at the University of Mississippi in early December. In addition, the CPE session on "Relevance Lost and the New Management Accounting" chaired by Professor Tony Tinker on our behalf at the Nashville AAA meeting ranked as one of the best attended of the CPE sessions at that conference and also ranked highly on attendees' subsequent ratings.

In addition, as a Presidential initiative this year, I instituted the Graduate Research Grant in Accounting History for which Professor Vangermeersch has already invited applications in a previous issue of this *Notebook*. We also witnessed the publication of the monograph in honor of Paul Garner under the very capable editorship of Professor Finley Graves. We anticipate further monographs to emerge under his editorship.

In addition, as foreshadowed in my



earlier message this year, the key officers and trustees have paid considerable attention to the development and streamlining of strategic structures and processes within the Academy. This work will continue on through 1992.

In summary, it is a credit to the personal commitment and time volunteered by so many to this body that it has advanced so greatly in recent years as a major international force in accounting academia. That level of support and commitment will be a prerequisite for this momentum to be continued. I warmly commend the Academy, its activities and services to your ongoing support and attention.

Lee D. Parker

SPRING MEETING OF THE ACADEMY

The Trustees and Officers Meetings of The Academy is scheduled for May 1-3, 1992. The meetings will be held at the Stouffers Inn in Dublin/Columbus, Ohio. Meeting notices and agenda will be mailed in the Spring.

PRESIDENT ELECT'S PLANS FOR 1992

As incoming president, I recommend the following activities for the Academy in 1992:

First. To conduct specialized membership campaigns to recruit members from select populations. Tom Nessinger, Partner, Arthur Andersen & Co., will head up these efforts. These campaigns will focus on those who have a casual interest in accounting history.

Second. To ask Professor Penny Marquardt, University of Akron, to head the Publicity Committee. She will also assist me in organizing our annual conference.

Third. To conduct a national campaign to encourage doctoral students to develop the second chapter of their dissertation from being solely a literature review to a history of the subject. We would encourage the submission of these expanded chapters as separate publications in our journal.

Fourth. To conduct our annual conference as an Accounting Hall of Fame event next autumn. Specific October or November date not yet finalized (chiefly because I don't know yet if I can make arrangements to have it on a home football game weekend, which if I can I would insure the participation of several prominent accountants such as Ray Groves). The conference will be a day and a half, all day on Friday and half a day on Saturday. The conference will review chiefly American accounting for the past 25 years from three perspectives: academic, professional (including regulators), and industrial. Each perspective will be reviewed in group discussions by appropriate Hall of Fame and Board members. The proceedings will be

recorded, transcribed, edited and published as a book.

Tom Burns

CONTINUING EDUCATION PROGRAM WAS "WORLD CLASS"

The continuing education program, "A Critical History Workshop on Relevance Lost and the New Management Accounting," held in Nashville in August was a great success. Tony Tinker chaired the session and, with Cheryl Lehman, Fahrettin Okcabol, Lee Parker, and Ross E. Stewart, served as a discussion leader. More than fifty people attended the half-day program.

The workshop provided an in-depth review of the historical and social underpinnings of the Johnson and Kaplan critique of conventional management accounting. Participants discussed the lineage of thought from Chandler to Williamson to Johnson and Kaplan, and appraised the emerging paradigm with various alternative accounts and interpretations.

The Academy thanks Tony and the others who helped to organize and present this program.

THE ACCOUNTING HISTORIANS NOTEBOOK

The Academy of Accounting Historians
School of Accounting
James Madison University
Harrisonburg, VA 22807

Editor: Elliott L. Slocum
School of Accountancy
Georgia State University
University Plaza
Atlanta, Georgia 30303

MONOGRAPH NOW AVAILABLE

The Academy of Accounting Historians, Monograph No. 6, entitled, *The Costing Heritage: Studies in Honor of S. Paul Garner* is now available. On August 15, 1990, Dr. Paul Garner celebrated his eightieth birthday. To honor Dr. Garner and his contributions, the Academy has published a collection of studies that deal primarily with the history of cost accounting. Edited by O. Finley Graves of the University of Mississippi, the book contains two tributes to Dr. Garner and

ten studies in accounting history.

The monograph is priced at \$15 for individual members and \$20 for institutional affiliates. Orders and inquiries may be made to: The Academy of Accounting Historians, School of Accounting, James Madison University, Harrisonburg, VA 22807, USA. Checks should be made out to The Academy of Accounting Historians and accompany the order.

GRADUATE RESEARCH GRANT

The Academy of Accounting Historians announces the establishment of its Graduate Research Grant in Accounting History. The research grant of \$1,000 is a part of the Academy's continuing efforts to encourage research in accounting history. Professor Richard Vangermeersch, Chairman of the Trustees of the Academy, provides the following information:

CRITERIA:

1. Successful candidate who is at least in the preliminary stages of graduate research involving a subject in accounting history.
2. Submit a proposal, in English, which includes:
 - a. Title and objective of the study
 - b. Brief description of subject area and research methodology
 - c. Outline of progress to date and planned structure of the project
 - d. Project supervisors
 - e. Proposed use of the grant.

IMPORTANT DATES:

1. Proposal should be received by January 31, 1992.

2. Selection of the Proposal to receive Grant by June 30, 1992.
3. Graduate Research Grant awarded at the Annual Business Meeting of the Academy in August, 1992.

SUBMIT PROPOSALS TO:

Professor Richard Vangermeersch
Chairman, Trustees of the Academy of
Accounting Historians
316B Ballentine Hall
College of Business Administration
University of Rhode Island
Kingston, RI 02881

.....
**WANTED
MANUSCRIPTS AND ITEMS OF INTEREST**

Anyone wishing to submit short article manuscripts, notes, cartoons, shaggy dog stories, letters to the editor, or other items to *THE ACCOUNTING HISTORIANS NOTEBOOK* should send the material for consideration to the editor, Elliott L. Slocum, School of Accountancy, Georgia State University, University Plaza, Atlanta, GA 30303.

CALL FOR MANUSCRIPTS THE ACCOUNTING HISTORIANS JOURNAL

The Accounting Historians Journal encourages you to submit papers on subject matter related to the development of accounting thought and practice. Papers on biographical subjects and on historical method are also acceptable. Guidelines on research and a guide for submitting manuscripts may be found in *The Journal* or may be obtained from the Editors.

Manuscripts must be in English and of acceptable style and organization for clarity of presentation. The manuscript should not exceed 7,000 words. An abstract of not more than 200 words should separately accompany the manuscript. A submission fee of \$32 (U.S.) is required of non Academy members, and \$15 for Academy members. More detailed information concerning additional requirements regarding style and content and the sub-

mission requirements is included in the guidelines mentioned in the previous paragraph.

Submit Manuscripts to:

Dale L. Flesher
The Accounting Historians Journal
School of Accountancy
University of Mississippi
University, Mississippi 38677
(601) 232-7623

For Information and Other Matters,
Contact:

William D. Samson
The Accounting Historians Journal
Culverhouse School of Accountancy
University of Alabama
Box 870220
Tuscaloosa, Alabama 35487-0220
(205) 348-2903

INFORMATION PLEASE!

Richard Vangermeersch is currently involved in a history project to be published by Garland Publishing. He has requested help in gathering certain types of information regarding accounting archives and accounting characters in literature. Outlines of the information requested is as follows:

INFORMATION ON ACCOUNTING IN YOUR GEOGRAPHICAL AREA:

- Name of Archives and/or Organization
- Address
- In charge
- Description

INFORMATION ON ACCOUNTING CHARACTERS IN LITERATURE

- Name of Character
- Brief Description of Character
- Name of Book
- Author

To inquire about or submit information,
please write to:

Richard Vangermeersch
College of Business
316B Ballentine
University of Rhode Island
Kingston, RI 02881

or

Vahe Baladouni
Department of Accounting
University of New Orleans
New Orleans, LA 70148

THE ACADEMY OF ACCOUNTING HISTORIANS

Trustees, Officers, and Key Members Meeting Double Tree Hotel — Houston Texas March 16, 1991

Present: Ashton C. Bishop, Thomas J. Burns, Dale L. Flesher, Tonya K. Flesher, Alan G. Mayper, Barbara D. Merino, Lee D. Parker, Gary J. Previts, Alfred R. Roberts, Elliott L. Slocum, Rasoul H. Tondkar, Richard G. Vangermeersch.

7:30 a.m.: The meeting was called to order by President Lee Parker.

1. The minutes of the November 18, 1990 meeting were approved.
2. To help insure that the *Accounting Historians Journal* is published on a timely basis, Dale Flesher and Bill Samson will request that Harold Fulton (Birmingham Publishing Company) supply them with copies of the Journal for Trustee meetings (Fall issue - December meeting and Spring issue - August meeting).

Dale Flesher will again have a "call for papers" (*AHJ*) placed in registration packets at the upcoming annual AAA meeting. Consideration will be given to placing a "call for papers" in registration packets at selected regional AAA meetings. While the service is complementary for the annual meeting, it costs \$50 for each regional meeting.

A policy guideline regarding the retention of manuscript files by *AHJ* editor was established. All copyrights and author release forms should be forwarded to the Accounting History Research Center where a file will be maintained by volume. These materials should be forwarded to AHRC by the *AHJ* editor upon com-

pletion of his/her term of service. All other materials in the manuscript files may be destroyed after two years from the date of decision unless there is a working complaint.

3. Lee Parker presented a proposal concerning committee appointment terms and procedures. Tom Burns and Tonya Flesher will study the proposal and make a recommendation at the Trustee Meeting in August.
4. Lee Parker presented a proposal for an annual Doctoral Fellowship Award. After some discussion, it was decided to go forward with the idea. The award will be called a Graduate Research Grant. Both doctoral and masters students are eligible for the Grant of \$1,000. A minimum three year commitment was made to the Grant after which time an evaluation will take place. The Chairperson of the Board of Trustees is responsible for administering the process. The first grant will be made in 1992 and announced at the August meeting.
5. Gene Flegm has raised \$8,500 for the 1991 Research Conference planned for the University of Mississippi in December. In addition, \$10,000 was contributed by Deloitte & Touche to fully fund the SWFAD Doctoral Consortium.

6. Al Roberts and Elliott Slocum were charged with the responsibility of publicizing the 1992 International History Conference in Japan. December 31, 1991 is the deadline for submitting papers.

7. Elliott Slocum reported that initial discussions with two printers indicate it may be less expensive to continue printing the *Notebook* under the present arrangement. However, a more detailed report regarding future style, size, and place of printing will be presented at the August meeting.

Future issues of the *Notebook* will emphasize news items up front followed by short articles (historical nugget types) if needed.

8. Horace Givens has indicated that he does not wish to continue as Editor, of the Working Paper Series. The status and future of the WPS was discussed. It was the general consensus that the WPS has played a very important role in the development of the Academy and fulfilled an important objective, but that the Series has served its purpose. A motion was made and seconded that the WPS be discontinued. The motion passed.

Elliott Slocum will place an announcement in the *Notebook* about the discontinuance of the WPS. In the announcement, Elliott will indicate that individuals that have historical working papers can send the title to him for listing in the *Notebook*.

9. Finley Graves (through Tonya Flesher) was asked to investigate the possibility of having the Monograph Series published through another party such as Garland Publishing or distributed through Dame Publishing.

ISBNs have been assigned to all monographs. The Garner Monograph will hopefully be available in April. 1,000 copies will be printed.

10. The future of the Classic Series was discussed. A motion was made and seconded to leave the Classic Series dormant. The motion passed. In the meantime, Gary Previts will monitor events and make recommendations (whether to continue or discontinue) as conditions warrant.

11. Tom Burns is planning an oral history conference for 1992 (fall) in conjunction with the Accounting Hall of Fame. Barbara Merino suggested that the Academy sponsor a oral history CPE session prior to the 1992 annual AAA meeting.

12. Al Roberts will prepare a compendium of decisions made at past Key Member meetings for distribution at the August meeting.

13. Ashton Bishop reported that the Academy's annual meetings will be held in the Opryland Hotel which is the headquarters hotel for the AAA meeting. Notice of times and room assignments will be mailed to appropriate parties shortly.

14. Peter McMickle will again supervise the booth display at the Nashville meeting. The future of the booth will be discussed at the August meeting.

15. Dick Vangermeersch has made a second and very generous contribution (\$3,000) to the Manuscript Award Fund. The Award is now fully funded thanks to the contributions and support of Vangermeersch. A motion was made and seconded to change the name of the Manuscript Award to the Richard Vangermeersch Manuscript Award.

16. Ross Tondkar presented the treasurer's report. Tondkar indicated that our financial condition is sound. However, we still continue to operate at a deficit. The matter of a dues increase was discussed. No decision was reached, but the topic will be discussed again at the August meeting when more information should be available.
17. Michael van Breda's Education Committee report was distributed. The committee continues to seek imaginative ways in which to be of service to educators and to work on the accounting history "one pagers."
18. Sarah Reed's International Research Committee report was distributed. The committee will collect information on meetings and conferences that might be receptive to offering a history session and coordinating participation. It was recommended that members of the committee watch out for and send information about details of history materials presented at conferences worldwide to Elliott Slocum for publication in the *Notebook*.
19. Ross Stewart will chair the North American Research Committee.
20. Tom Burns will have Academy "T-shirts" available for sale at the August meeting.
21. Al Mayer reported that the SWFAD history consortium was very successful in exposing doctoral students to history. Twenty five students and 12 faculty members attended the consortium conducted by six consortium faculty (Rashad Adbel-Khalik, Don Kleinmuntz, Barbara Merino, Patti Mills, Lee Parker, and Wanda Wallace).
22. Both the Accounting History Research Center and the Tax History Research Center have moved to new locations at their respective campuses.
23. Tony Tinker is in the process of organizing a CPE session, "Relevance Lost and the New Management Accounting," prior to the Nashville meeting.
24. Tom Burns took over as Chair of the meeting as Lee Parker departed for his trip back to Australia.
25. Maureen Berry is actively publicizing the Manuscript Award (now the Richard Vangermeersch Manuscript Award).
26. Dale Flesher noted that he has located the video tapes that Tom Burns prepared for the AAA in 1981. It was suggested that a new marketing brochure be prepared. Once a year a list of tapes and audio should be published in the *Notebook*.
27. The meeting adjourned at 2:45 p.m.
28. Al Roberts, Archivist, is planning a series of reporting forms in order to better track the history of the Academy.

Respectfully Submitted,
Ashton C. Bishop, Secretary
Academy of
Accounting Historians
June 4, 1991

ENCOURAGE DOCTORAL
STUDENTS TO JOIN THE
ACADEMY AT THE SPECIAL
STUDENT RATE OF \$7.50
PER YEAR

THE ACADEMY OF ACCOUNTING HISTORIANS

Trustees and Officers Meeting
Opryland Hotel — Nashville, TN
August 11, 1991

Present: Maureen H. Berry, Ashton C. Bishop, Edward N. Coffman, Dale L. Flesher, Tonya K. Flesher, O. Finley Graves, Alan G. Mayper, Barbara D. Merino, Patti A. Mills, Thomas J. Nessinger, Lee D. Parker, Gary J. Previts, William D. Samson, Elliott L. Slocum, Ross E. Stewart, Rasoul H. Tondkar, Richard G. Vangermeersch, and Murray C. Wells.

9:00 a.m.: The meeting was called to order and jointly chaired by Chairman of the Board of Trustees Richard Vangermeersch and President Lee Parker.

1. Tom Burns (heart) and Al Roberts (knee) were unable to attend this meeting due to recent health problems. Our understanding is that both are well on their way toward recovery. We wish them well and look forward to their participation in our December 1991 meeting.
2. The minutes of the November 18, 1990 meeting were approved.
3. Dake Flesher reported the following data concerning submissions to the *Accounting Historians Journal* over the past two years (three issues):

New Submissions (not counting resubmissions)	69
Acceptances	16
Rejections	36
Under revision	12
Under review	5
Total	69

The turn-around time for the editorial process has been averaging an excellent five weeks.

4. Bill Samson indicated that a shipment of 100 copies of the *Accounting Historians Journal* (Volume 17, No. 1 -

Spring 1990) to Nihon Shoseki, Ltd. of Japan has been lost in shipment. Barbara Merino has replacement copies in inventory and will ship them per Bill Samson's instructions. Samson also reported that the inventory copies of Volume 17, No. 2 (Fall 1990) have not been received from the printer, and he is working on the problem.

5. Patti Mills has four completed book reviews and three book reviews in process. Recently, she received a large number of books from Garland Publishing for review.
6. Ashton Bishop presented information regarding our exclusive distribution arrangement with Nihon Shoseki, Ltd. in Japan. After some discussion, it was agreed that no one subscription agency should be given preferred treatment. Gary Previts made a motion that the Academy establish an equitable policy of full price of all subscription agencies and services with no exclusive distribution arrangements. The motion was seconded and passed unanimously. Bishop will write Nihon Shoseki, Ltd. and profusely thank them for their service under our old arrangement while expressing a strong desire to continue the working relationship under the new policy.

7. Ashton Bishop expressed a desire to be replaced as Secretary at the end of 1992. In any event, he would not want to go beyond 1993. Gary Previts suggested the possibility of appointing a Secretary-Elect (not a formal officer position) to study the duties of the Secretary for one year prior to taking over as Secretary. Ross Tondkar indicated that he would like to be replaced as Treasurer one year after the replacement of the Secretary.
8. Ross Tondkar reported that the IRS reversed its earlier position and refunded the Academy \$2,894.43 (\$2,772.82 tax penalty plus \$121.61 interest earned) for the tax penalty that was levied against the Academy for 1986 taxes.

Tondkar indicated that our financial condition is sound, but we continue to operate at an annual deficit. In light of our operating deficit, Lee Parker made a motion to raise dues \$2 per year for the next three years for both individuals (1992-\$32, 1993-\$34, and 1994-\$36) and institutional affiliates (1992-\$42, 1993-\$44, and 1994-\$46). The motion was seconded and passed.

The 1992 budget presented by Tondkar was approved subject to an amendment to reflect the \$2 increase in 1992 dues per member and per institutional affiliate.

Tondkar continues to research accepting dues payment by credit card. This will be discussed at our December meeting.

9. Gary Previts led a discussion regarding the timing of our annual business meeting. In the past the timing of this meeting in August has been driven by the AAA annual meeting. It was pointed out that the Academy has

struggled at times with an operating cycle very different from our calendar year cycle. Consequently, Previts proposed that the Academy: 1) continue to hold a trustees and officers meeting in conjunction with the annual AAA meeting and add a social reception for Academy members (and those individuals who may have a sincere interest in joining or supporting Academy activities), 2) move the annual business meeting to the fall and hold it in conjunction with our fall research conference and trustees and officers meeting, and 3) rotate the spring trustees and officers meeting between regional AAA meetings so this group would be exposed to all parts of the country. There seemed to be a very high level of support for the proposal. We will discuss and make a decision on the proposal at our next meeting in December. However, we agreed to proceed with plans for holding a social reception at the AAA meeting in Washington next August.

10. Lee Parker passed out proofed copies of a document relating to committee terms and procedures which was initially distributed at our November 1990 meeting. Tom Burns and Tonya Flesher were asked to make a formal recommendation on the subject at the December 1991 meeting.
11. The future of the Academy's booth display at the annual AAA meeting was discussed. It was emphasized that Pete McMickle has done an outstanding job with the display over the years and has provided a valuable service to the Academy. The consensus was to continue with the display. It was suggested that a committee be appointed to handle the responsibility. The chairperson of the committee

should reside in the vicinity of the location of the AAA meeting. Names that were mentioned as possible chairs for next year's meeting in Washington include Sharon Moody and Roxanne Johnson. In addition to the chairperson, the committee should include four members.

12. Finley Graves reported that plans for the Accounting History Research Methodology Conference (December 6-7, University of Mississippi) are going extremely well. Papers are coming in from a number of different countries. Tentatively, plans call for the theoretical papers to be presented and discussed on the first day and specific topic papers to be presented and discussed on the second day.
13. Finley Graves announced that the Garner Monograph is now available. Graves was commended for both the high quality of the content and production.

Dick Vangermeersch made a motion that the Academy publish future monographs through Garland Publishing (meaning that the Academy would retain academic editorial control while Garland Publishing would do the production and marketing). The motion was seconded and passed unanimously.

14. Gary Previts recommended that a task force be established to in some form continue with the publication of biographies of notable accountants. As a result of the discussion, Previts was directed to make a proposal for its continuance at the December meeting. Also, Previts and Dick Vangermeersch were directed to work with the AICPA to coordinate a possible formal program with Academy involvement in connection with the 1996 CPA

Centennial.

15. Ed Coffman made a motion to convert the Academy's 3/4 inch video tapes to 1/2 inch. The motion was seconded and passed unanimously. Dale Flesher will oversee the conversion.
16. Al Roberts was not present therefore, the compendium of past trustees and officers meetings item on the agenda was postponed until the December 1991 meeting.
17. Tom Burns' proposal for cosponsorship of a conference (Hall of Fame Conference) was deferred until the December meeting due to his absence. However, the concept in principle was endorsed unanimously.
18. Lee Parker led a discussion regarding a standard Academy proposal form. Various ideas related to timing, location, and format were expressed. The consensus was to discuss the item again in December.
19. Ross Stewart indicated that Stan Salvary (member of the North American Research Committee) has been in contact with the Economic History and Business Society regarding the co-sponsorship of a conference with them. Our interest in principle was expressed. Stewart will request that Salvary submit a written proposal for us to consider.
20. Dick Vangermeersch reported that the announcement of the establishment of our Graduate Research Grant in Accounting History appears in the Spring issue of the *Accounting Historians Notebook* on page three. The announcement specifies the criteria and important dates. Vangermeersch will undertake various mailings (U.S. and non-U.S.) as appropriate to publicize the grant.
21. Elliott Slocum will present a proposal

concerning the printing of the *Accounting Historians Notebook* at our December 1991 meeting.

22. Maureen Berry announced that Professor Anne Fortin of the Universite du Quebec a Montreal has been selected as the recipient of the Richard G. Vangermeersch Manuscript Award for 1991. The title of her manuscript is "The 1947 French Accounting Plan: Origins and influences on Subsequent Practice."
23. Lee Parker will correspond with Tony Tinker regarding any surplus earned on the CPE session.
24. Richard Vangermeersch nominated Dr. Williard E. Stone (Professor Emeritus - University of Florida) for life membership. The motion was seconded and passed unanimously. His many contributions will appear in the Fall issue of the *Accounting Historians Notebook*.
25. Tom Nessinger suggested that we establish a Council of Past Presidents (the immediate past president would be the chairperson) to provide input for critical issues. Gary Previts pointed out that Al Roberts started a past presidents luncheon which is held each year during the AAA meeting. If the immediate past president would assume the responsibility each year, it could energize the gathering and provide valuable input as Nessinger suggests.
26. The meeting adjourned at 12 noon.

Respectfully Submitted,
Ashton C. Bishop, Secretary
Academy of Accounting
Historians
August 26, 1991

TALK ABOUT MEMBERS

Listed below are some news about members of the Academy which have come to the attention of the editor. Unfortunately, much of the activity, awards, and publications of members is not communicated to others, thus, due recognition of our colleagues is lacking. Please let the editor know about presentations which involve accounting history, of awards or recognitions received, or new positions taken, and of your published accounting history research in non-Academy publications.

GARNER CITED

Dr. Paul Garner was the recipient of the 1991 Presidential Citation from Beta Gamma Sigma. Dr. Garner was recognized with this honor at the National Honoree Luncheon on April 23, 1991. This is only the second Beta Gamma Sigma Presidential Citation Award. The first was issued to the late Richard Irwin.

STONE GIVEN LIFE

At the August 1991 meeting of Officers and Trustees of the Academy, Dr. Williard E. Stone was elected to Life Membership of the Academy of Accounting Historians in recognition of his long service to the Academy and to the community of scholars in Accounting History. Dr. Stone was one of the founders of the Academy in 1973, a Trustee for 1975-76, co-editor of the *Accounting History Journal* for 1977-80, and recipient of the Hourglass Award in 1982. He received his Ph.D. from the Wharton School in 1957 and was the long-time Chairman of the Accounting Department of the University of Florida.

THE ACADEMY OF ACCOUNTING HISTORIANS

Annual Business Meeting
Opryland Hotel — Nashville, TN
August 12, 1991

Approximately 35 members attended the meeting.

1. President Lee Parker called the meeting to order at 10:15 a.m.
2. Treasurer Ross Tondkar reported that while the current financial position of the Academy is sound, our annual expenditures continue to be greater than our revenues. To reverse this trend, Lee Parker presented a proposal for a change in the dues structure. The proposal, which has been approved by the Board of Trustees, called for the following dues structure for 1992, 1993, and 1994:

	1992	1993	1994
Individual Membership	\$32.00	\$34.00	\$36.00
Institutional Affiliate	42.00	44.00	46.00
Student Membership	7.50	7.50	7.50

There was some discussion; then a motion was made and seconded to accept the proposed dues structure. The motion passed.

3. Mid-year reports of editors, directors, and committee and task force chairpersons were presented. These reports will be published in the Fall 1991 issue of the *Accounting Historians Notebook*.
4. Lee Parker announced that Dr. Phil Bougen (Madrid Business School) was the recipient of the 1991 Hourglass Award for the most notable contribution to accounting history literature through his book *Accounting and Industrial Relations*. Professor Steve Zeff accepted the award for Dr.

Bougen who was unable to be present.

5. Maureen Berry announced that Dr. Anne Fortin (Universite du Quebec a Montreal) was the recipient of the Richard G. Vangermeersch Manuscript Award for 1991 for her manuscript "The 1947 French Accounting Plan: Origins and Influences on Subsequent Practice." Berry accepted the award for Dr. Fortin who was unable to be present.
6. Finley Graves reported that Monograph No. 6, *The Costing Heritage: Studies in Honor of S. Paul Garner*, is now available for distribution. Professor Garner who was present at the meeting, expressed his deepest appreciation to the Academy for its publication and to Finley Graves for his quality editing and production work.
7. Gene Flegm (Endowment Committee) reported that \$23,500 had been raised to fully fund two 1991 Academy activities, the Southwest Region Ph.D. Consortium held in Houston in March and the forthcoming Accounting History Research Methodology Conference to be held at the University of Mississippi this December. Flegm will work with President-Elect Tom Burns with respect to 1992 requests for funding. Anyone with personal contacts (even at the local office level) that could assist in fund raising for worthy projects of the Academy was asked to contact Flegm. Flegm was com-

mended for his outstanding leadership and efforts.

8. The Accounting History Research Methodology Conference will be held at the University of Mississippi on December 6-7. Patti Mills, reporting for Finley Graves, noted the international nature of the conference in that papers are coming in from a number of different countries.
9. Lee Parker announced that the Board of Trustees, in their meeting of August 11, designated Dr. Williard E. Stone (Professor Emeritus - University of Florida) a Life Member of the Academy. His many contributions to Accounting will be detailed in the Fall issue of *The Notebook*.
10. Gary Previts provided information on the The Sixth World Congress of Accounting Historians to be held in Kyoto, Japan on August 20-22, 1992. Details about the conference were also made available to those attending the AAA meeting via their information table. Paul Garner strongly encouraged members of the Academy to attend the conference and enjoy Kyoto.
11. Gary Previts, reporting for Barbara Merino, Chairperson of Nominations Committee, presented the following nominees for office:
OFFICER NOMINEES FOR 1992:
President: Thomas J. Burns (Ohio State University)
President-Elect: Tonya K. Flesher (University of Mississippi)
First Vice-President: Maureen H. Berry (University of Illinois)
Second Vice-President: Michael van Breda (Southern Methodist University)
Treasurer: Rasoul (Ross) Tondkar (Virginia Commonwealth University)

Secretary: Ashton C. Bishop (James Madison University)

TRUSTEE NOMINEES FOR 1992-1994:

Edward N. Coffman (Virginia Commonwealth University)

Dale L. Flesher (University of Mississippi)

Barry Huff (Deloitte & Touche)

Lee D. Parker (Flinders University)

Gary J. Previts (Case Western Reserve University)

Alfred R. Roberts (Georgia State University)

A motion was made, seconded, and the slate was approved unanimously.

12. Dick Vangermeersch, Chairman of the Board of Trustees, presented Lee Parker with a plaque in recognition of his leadership and service during his term as President of the Academy.
13. Lee Parker noted that the accounting history CPE workshop, "Relevance Lost and the New Management Accounting," presented on August 11 was a great success as approximately 60 people participated. Tony Tinker and his organizers (Cheryl Lehman, Marilyn Neimark, Lee Parker, Ross Stewart) were thanked for their efforts.
14. The meeting was adjourned at 11:30 a.m.

Respectfully Submitted,
Ashton C. Bishop, Secretary
Academy of Accounting
Historians
August 26, 1991

HISTORY IN PRINT

Much accounting history research is published in periodicals and books other than those of the Academy. Knowledge of such research can be of value to Academy members for personal development and additional research. Readers of *The Notebook* are encouraged to help the editor to locate the many publications involving accounting history which should be listed in this column. Readers in Asia and Australia may send their suggestions to Dr. Robert Gibson, School of Management, Deakin University, Victoria 3217 AUSTRALIA. Dr. Gibson graciously acts as an intermediary.

Bricker, Robert J., "The Importance of History for Accounting Research," *ABACUS*, (March 1991), pp. 72-77.

Fukushima, Yoshiharu, "Note on History of the Prime Cost," *Year Book of Accounting History Association*, Osaka, No. 9, 1990, pp. 59-71.

Goldberg, Louis, "Something About Gilman," *Accounting History*, Vol. 3, No. 1, 1991, pp. 33-36.

Joye, Marc P. and Blayney, Paul J., *Cost and Management Accounting Practices in Australian Manufacturing Companies: Survey Results*, Monograph No. 7, Accounting & Finance Foundation, University of Sydney, 1990.

Miranti, Paul J. Jr., "The Mind's Eye of Reform: The ICC's Bureau of Statistics and Accounts and a Vision of Regulation, 1887-1940," *Business History Review*, (Autumn 1989), pp. 469-509.

Miranti, Paul J. Jr., *Accountancy Comes of Age: The Development of an American Profession, 1996-1940*, The University of North Carolina Press.

Morikawa, Hiroshi, "Form of Profit & Loss in Samuel Slater's Account Books:

How the Early American Industrialist did Account their Management?" *Year Book of Accounting History Association*, Osaka, No. 9, 1990, pp. 72-87.

Murata, Naoki, "A Source of the Double Account System: The British Canal Account in the 18th Century," *Year Book of Accounting History Association*, Osaka, No. 9, 1990, pp. 36-58.

Nishikawa, Noboru, "Japanese Book-keeping and Accounting from the 17th Century through the first half of the 19th Century," *Year Book of Accounting History Association*, Osaka, No. 9, 1990, pp. 19-35.

Pears, K., "The Seeds of Commercial Accountability (1215-1700)," Accounting Association of Australia and New Zealand, *Annual Conference July 1991 Proceedings*, Queensland University of Technology, Brisbane, pp. 343-347.

Scorgie, Michael E., "Indian Imitation or Invention of Cash-Book and Algebraic Double-Entry," *ABACUS*, (March 1990), pp. 63-70.

Scorgie, Michael E., "Early Arithmetics and Accounting Histories: A Comment," *ABACUS*, (March 1991), pp. 78-80.

Scorgie, M.E. and Nandy, S.C., "Emerging Evidence of Early Indian Accounting," Accounting Association of Australia and New Zealand, *Annual Conference July 1991 Proceedings*, Queensland University of Technology, Brisbane, pp. 343-347.

Subotnik, Dan, "Knowledge Preservation in Accounting. Does It Deserve to be Preserved," *ABACUS*, (March 1991), pp. 65-71.

Tomi, Koichi, "The Account Books of Sontoku and Sonshin Ninomiya," *Year Book of Accounting History Association*, Osaka, No. 9, 1990, pp. 1-18.

ANNOUNCING CONFERENCES, PERIODICALS, AND THINGS

AMERICAN ACCOUNTING ASSOCIATION 1992 ANNUAL MEETING

The Annual Meeting of the American Accounting Association is to be held in Washington, D.C. on August 9-12, 1992. The Program Advisory Committee has issued an invitation to academic and practitioner members of the Association to submit papers and proposals for special sessions and to volunteer to serve as moderators or discussants. Submissions must be received by January 17, 1992 to be considered for inclusion in the program; FAX copies will not be reviewed. Papers submitted must be completed, including abstract, and bibliography, and follow style guidelines of *The Accounting Review*.

The Academy of Accounting Historians especially solicits your submission of papers in accounting history. Your participation in the history session will benefit the Academy's continuing efforts to support research in accounting history.

SEVENTH INTERNATIONAL CONFERENCE ON ACCOUNTING EDUCATION

An announcement and call for papers has been issued for the Seventh International Conference on Accounting Education to be held in Arlington, Virginia, October 8-10, 1992. The conference is jointly hosted by the International Association for Accounting Education and Research and the American Accounting Association and will immediately precede the XIV World Congress of Accountants in Washington, D.C., on October 11-14, 1992.

The theme of the program is "Accounting Education for the Twenty-First Century: The Global Challenges." The conference will focus on the trends in accounting education, education research, contrasting approaches to accounting education in the world, and effects of technical issues in accounting education. The call for papers for the conference was distributed in April 1991. Papers, three copies in English, must be received for review by November 1, 1991.

The call for papers included a tentative outline of the program, conference registration, hotel information, and an application for those wishing to present papers. All correspondence for the conference should be directed to: Congress Secretary, Seventh International Conference on Accounting Education, c/o American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233, Tel: (813) 921-7747, FAX: 813/923-4093.

ACCOUNTING, BUSINESS AND FINANCIAL HISTORY

Accounting, Business, and Financial History is a new journal for interdisciplinary research concerned with how organizational structures, management, accounting data and economic conditions influence businesses and the overall performance of the economy. Contents include in-depth examinations of individual companies based on primary records, comparative studies between businesses, industries, and public and private sectors, and countries, and studies of the development of ideas, practices and techniques internationally. Volume 1 was published in 1990-91. For information or order, con-

tact Sharon McDuell, Promotions, Routledge, 11 New Fetter Lane, London EC4P 4EE, Tel: 071 583 9855, FAX: 071 583 4519.

CRITICAL PERSPECTIVES ON ACCOUNTING

Critical Perspectives on Accounting is a new journal described as an international journal for social and organizational accountability. Its goals are to provide a forum for accounting researchers and practitioners who believe conventional theory and practice to be ill-suited to the challenges of the modern environment, and that accounting practices and corporate behavior are inextricably connected with many allocative, distributive, social and ecological problems of our era. Volume 1 was published in 1990 by Academic Press, Harcourt Brace Jovanovich, Publishers. Inquiries may be made to Journals Promotion Department, Academic Press Inc., 1250 Sixth Avenue, San Diego, CA 92101, USA or to Journals Marketing Department, Harcourt Brace Jovanovich Ltd., 24-28 Oval Road, London NW1 7DX, UK.

ACCOUNTING, AUDITING AND ACCOUNTABILITY JOURNAL

Accounting, Auditing and Accountability Journal is interdisciplinary and international in nature and supports publication of theoretical, empirical and applied research. This journal was first published in 1988 to examine accounting and auditing practice and policy from critical, interdisciplinary and historical perspectives. Historical papers have been included such as "The Struggle Over Meaning in Accounting and Corporate Research," "Words and the Study of

Accounting History," and "A History of the Early Japanese Theorists' Development of the 'Capital Circulation' Approach." Enquires and orders may be directed to Alison Denby, Customer Services Executive, MCB University Press Limited, 62 Toller Lane, Bradford, England BD8 9BY, Tel.: (0274) 499821 or FAX: (0274) 547143.

BUSINESS HISTORY

Business History is an international journal concerned with the long-run evolution and contemporary operation of business systems and business enterprises. Its primary purpose is to provide findings of advanced research, empirical and conceptual, into matters of global significance, such as corporate organization and growth, multinational enterprise, business efficiency, technological change, finance, marketing, human resource management, professionalization and business cultures.

For information and orders contact Frank Cass, c/o Allen Press, Inc., Subscription Services, 1041 New Hampshire Street, P.O. Box 1897, Lawrence, Kansas 66044-8897, Tel.: (913) 843-1221, FAX: (913) 843-1274. Inquiries for the UK and others, Frank Cass, Gainsborough House, 11 Gainsborough Road, London E11 1RS, UK, Tel.: 081-530-4226, FAX: 081-530-7795.

SANSEPOLCRO FESTIVAL PILGRIMAGE

The Pacioli Society is offering a festive preview visit to Sansepolcro in September 1992 in preparation for the 1994 Quincentennial. It is an opportunity to see Sansepolcro before the 1994 rush and to share in some of the preparatory planning

for the 500th anniversary celebration. The September 1992 "pilot" pilgrimage is scheduled around Sansepolcro's annual "Palio" festival, which features medieval crossbow competitions, performances by the world-famous Flag Throwers of Sansepolcro, as well as, the festival feasting and revelry. The festival will provide a great environment in which to retrace the footsteps of Luca Pacioli and his many illustrious contemporaries.

The tentative schedule begins with a September 8 departure from the USA to Rome and ends on September 14 at a cost of \$1,150 based on double occupancy. For information or registration, contact The Pacioli Society, Albers School of Business, Seattle University, Seattle, WA 98122 or call (206) 296-5690.

ASSOCIATION OF BUSINESS HISTORIANS

The Association of Business Historians was established in Britain during 1990. It is the first business history society in Britain and is based on the Business History Conference of the United States. Professor Derek Oddy was elected its first President. The Association now has more than 150 members and has expressed interest in encouraging more membership, especially from the United States. The Association held its first conference in Glasgow on September 27-28, 1991 with the theme of "Business in Crisis." Information and application for membership may be made to Dr. Mary Rose, Membership Secretary, Association of Business Historians, Department of Economics, The Management School, Lancaster University, Lancaster LA1 4YX.

A NOTE OF SADNESS

The seasons of human experience, as those of nature, speak of light and darkness, of joy and sadness, of life and death. Thus, it must be that we suffer the loss of personal and professional friends. Let us remember these for their contributions.

WILLIAM A. PATON

Dr. William A. Paton passed away on April 26, 1991 at the age of 101. Dr. Paton was certainly among the pioneers of modern accounting theory, education, and the profession of accountancy. He was a prolific writer and devoted professor. His contributions might be illustrated in his many publications, in his involvement with the many organizations in which he participated and in the case of the American Accounting Association, helped to found, and in the many awards and recognitions received for his achievements such as the 1987 award from the American Institute of Certified Public Accountants as "Accounting Educator of the Century." However, the greatest contribution is certainly illustrated by the lives of some 20,000 students and thousands of colleagues that he touched during his tenure.

MICHAEL J. MEPHAM

Mike Mepham died on September 30, 1991, after illness courageously borne, and life well lived as husband, father, teacher, and scholar. Formerly Dean of Heriot-Watt Business School, Edinburgh, Mike was a prolific author, including such as *Accounting Models* and *Accounting matrices*. He was an indefatigable researcher, especially of 18th Century Scottish accounting, as illustrated by *Accounting in Eighteenth-Century Scotland*, published by Garland Publishing. Remember his example!

by D.A.R. Forrester

ORACE E. JOHNSON

Orace Johnson, professor of accountancy at the University of Illinois, passed away on November 1, 1991 in Urbana. After serving in the U.S. Coast Guard and U.S. Navy in World War II, Orace received a Bachelor of Arts Degree in Journalism from Oklahoma Baptist University in 1949. While continuing graduate work in journalism at the University of Oklahoma, he worked as a reporter for the *Daily Oklahoman* in Oklahoma City.

Orace completed the Master of Business Administration in 1962 and doctoral degree in 1966 at the School of Business at the University of Chicago. He joined the faculty of the University of Illinois as the director of the doctoral program after

servicing in positions at the University of Illinois Medical School in Chicago, University of Missouri, and Ohio State University. Orace was currently researching the development of accounting standards as evidenced by court decisions since 1620. His wide ranging interests included active membership in the national Country Dance and Song Society and service as a caller and choreographer of American Contra dances, serving as the chairman of the Senate Conference on Conduct Governance and member of the Philisophy Club at the University, and as member of several organizations including the American Accounting Association, Academy of Accounting Historians, and the American Society of Political and Legal Philosophy.



**CONTRIBUTIONS TO THE DEVELOPMENT OF
COST AND MANAGERIAL ACCOUNTING**

Based on the clues provided, unscramble these seven sets of letters to spell the last names of seven individuals. [See page 24 for solutions.]

ESH S

Break-even chart

WSEL I

Factory overhead

RHSIAR

Direct costing

NVTESI

Capital budgeting

NGEARR

Evolution of Cost Accounting to 1925

TMACEFLE

First modern cost accounting book

ILMWLASI

Flexible budget

Submitted by
Dr. Andrew D. Sharp
Assistant Professor
Spring Hill College

DO YOU KNOW?

Professor Louis Goldberg seeks an answer to a minor puzzle concerning the identification of another Gilman. The following represents Professor Goldberg's observations and question. If you have the answer, you may communicate it to the editor and to Professor Goldberg.

Recently, I was glancing at a pamphlet entitled, "Business Analysis," published in Chicago in 1929 by the International Accountants Society, Inc., a division of the Alexander Hamilton Institute. It is, in effect, a promotional document for undertaking the study course provided by the Society.

On page 2 of the pamphlet, the "Organization" of the Society is provided which includes a list of directors. Among the list of directors is the name and information, "Stephen Gilman, B.Sc., C.P.A. Member of the Advisory Board, International Accountants Society, Inc., and author of *Principles of Accounting, Analyzing Financial Statements, etc.*" This provides a clear identification of this person as the

subsequent author of *Accounting Concepts of Profit*, which had a great impact on accounting thought for many years.

Below the Board of Directors, there is a list of Active Faculty which includes the name of Paul W. Pinkertin, C.P.A., who, along with W.A. Paton, Gilman tendered thanks in his Preface to *Accounting Concepts of Profits* for having read the entire manuscript and for giving helpful comments.

Next, the Advisory Board of the Society is listed, and my minor puzzle develops. Among those listed is Stephen Gilman, B.Sc., C.P.A. and Stephen W. Gilman, LL.D., C.P.A. Who is Stephen W. Gilman? Does this represent two references to the same person? Is this just a printer's error?

Likely a simple explanation exists. If anyone can provide additional information to satisfy my curiosity of what may appear a matter of trivial interest, I would greatly appreciate your help.

SEMINAR ON ACCOUNTING AND AUDITING TAIWAN AND CHINA MEET

*Reported by
Professor Wen Shuo, Director
Yong-You Institute of Accounting and Auditing Research*

Taiwan and China came together for a seminar on accounting and auditing on July 5, 1991. This six-day meeting was held at the Friendship Hotel in Beijing and was the first in 42 years. The seminar was co-sponsored by the Yong-You Institute of Accounting and Auditing Research in

Beijing, the Management Accounting Association, and the Institute of Certified Public Accountants of Taiwan.

The seminar included 37 scholars and practitioners of accounting and auditing from Taiwan, more than 80 from China, and 25 reporters. Dr. Stephen Yam of the

Chinese University of Hong Kong was also in attendance. In a cordial and friendly atmosphere, the developments of accounting and auditing in Taiwan and China for the past 42 years were reviewed, and the future prospects of accounting and auditing encompassing the whole Chinese nation were jointly discussed. Several agreements on exchange and cooperation in some fields of accounting research and practice were achieved. In addition, topics of common interest were discussed including the role of accounting and auditing in the strategic management of enterprises, the security markets, certified public accountants, world developments in accounting and auditing, and the efficient use of accounting information by entrepreneurs.

It has long been observed that accounting and auditing systems in Taiwan and China differ greatly because of differences in their economic systems. China uses accounting and auditing methods directed by socialist economic theories, where as, those used by Taiwan are similar to those used in Western countries. Economic interchange in several fields has occurred since China's opening to the outside world and adopting of the policy of "one state with two systems." The great differences in accounting and auditing systems have become obstacles to the economic interchange. Thus, an opportunity for better understanding of these differences has been sought by both sides.

Professor Wen Shuo, Director of Yong-Yuo Institute of Accounting and Auditing Research and initiator of the seminar, made the point in his opening address, "The reason why Yong-You Institute, as a non-government research institution with an age of less than one year, paid a lot of money, labor, and material resources to sponsor this seminar and facilitate the first gathering of accounting and auditing cycles from both sides of the Taiwan Straits, is the intention of clearing the

long-standing obstruction in this important field between us, and providing accounting and auditing profession and academia with an opportunity to understand each other, and even to cooperate with each other....China is approaching a completely new era. In the process of promoting world accounting and auditing undertakings, China should display an attitude of positive participation and a spirit of high responsibility. Facing the rapid developments in world accounting and auditing, China should not be an onlooker. It is the commonly pursuing goal of and the unavoidable responsibility for accounting and auditing cycles on both sides of the Taiwan Straits to let China know the world, to let the world know China, and to let China advance side by side with the whole world. First of all, in order to do so, we Chinese should understand each other."

A book exhibition was held in conjunction with the seminar. Approximately 1,000 accounting and auditing journals and books from Taiwan and China were displayed. A ceremony was held to contribute the Series of Doctoral Dissertations on Accounting and Auditing, which contains five books and is the first such publication of this kind, and a series of lectures on various issues in modern accounting and auditing to the National Library of China.

The seminar aroused broad interest and attention among Chinese peoples in each country and in other countries as well. The Xinhua News Agency, *People's Daily*, *China Daily*, CCTV, Radio Beijing, and several Hong Kong and Taiwan newspapers were among the more than 20 mass media representatives. Several leading world accounting and auditing scholars provided additional congratulatory recognition of the achievements of the seminar. These included Dr. Paul Graner, Professor Murray Wells, and Professor Lawrence Sawyer.

THE SIXTH WORLD CONGRESS OF ACCOUNTING HISTORIANS

Accounting History: Tradition and Innovation for the 21st Century

August 20-22, 1992
Miyako Hotel - Kyoto, Japan

Deadline for Papers: December 31, 1991

Sponsored by:
Accounting History Association (AHA)
Atsuo Tsuji (Convenor, President, AHA)

Supported by:
Japan Accounting Association
Japan Institute of Certified Public Accountants

REGISTRATION FEES (All Fees are in Japanese Yen Only)

	Participant	Companion
Through March 31, 1992		
* Registration Fee	40,000 Yen	10,000 Yen
** Banquet Fee	5,000 yen	5,000 Yen
After March 31, 1992		
* Registration Fee	45,000 Yen	15,000 Yen
** Banquet Fee	5,000 Yen	5,000 Yen

AREA(S) OF PARTICIPATION

I would like to participate in the Sixth World Congress of Accounting Historians in the area(s) marked below:

- | | |
|--|--|
| <input type="checkbox"/> Submit paper | <input type="checkbox"/> Discussant in a session |
| <input type="checkbox"/> Review paper | <input type="checkbox"/> Attend only |
| <input type="checkbox"/> Chair a session | |

NAME: _____

ADDRESS: _____

CITY: _____ STATE/PROVIDENCE _____

COUNTRY: _____ ZIP/POSTAL CODE: _____

TELEPHONE: _____ FAX: _____
COUNTY CODE/AREA COD/NUMBER COUNTY CODE/AREA CODE/NUMBER

COPY AND MAIL TO: Yoshihiro Hirabayashi* or Hiroshi Okano
Congress Secretary
Sixth World Congress of Accounting Historians
Faculty of Business
Osaka City University
3-3-138, Sugimoto, Sumiyoshi
Osaka 558 JAPAN
*FAX 011-81-6-605-2200



Northeast Region American Accounting Association Celebrates Fortieth Anniversary With the Establishment of A Hall of Fame

The Northeast Region American Accounting Association meetings held in Springfield, Massachusetts on April 18-20, 1991 celebrated the 40th anniversary of the first meeting of the region. In addition, the meetings recognized the 75th anniversary of the AAA and the 100th anniversary of the Basketball Hall of Fame. As part of the celebration program, an NERAAA Hall of Fame was established to honor accounting faculty members who made a significant contribution to the region. AAA President-elect Arthur Wyatt participated in the induction of nine faculty members into the NERAAA Hall of Fame. The inductees included John A. Beckett, retired University of New Hampshire faculty member who initiated the first meeting in Cambridge in 1951 while a member of the MIT faculty. The

first meeting evolved to form the Conference of New England Accounting Instructors, the predecessor to the now NERAAA. Other inductees included Donald F. Arnold, Union College; Norman D. Berman, New York University; Robert L. Gray, New York Society of Certified Public Accountants; Spencer L. Martin, University of Rhode Island; and Gordon Shillinglaw, Columbia University. The induction also included retired faculty members Robert W. Lentilhon, University of Massachusetts at Amherst; Robert N. Anthony, Harvard Business School; and Porter S. Wood, University of Rhode Island.

Richard Vangermeersch of the University of Rhode Island and meeting chairperson Anthony Krzystofik of the University of Massachusetts presented a

brief history of the NERAAA and encouraged members to submit programs and other memorabilia of past meetings and activities.

A NERAAA historical archives is being established by Richard Vangermeersch at the University of Rhode Island. An updated version of the NERAAA history is being written by Richard Vangermeersch and Anthony T. Krzystofik and will be presented at the 1992 meetings to be hosted by the University of Southern Maine in Portland. It is anticipated that the induction in the NERAAA Hall of Fame will be an annual event at the regional meeting.



SOUTHWEST PHD CONSORTIUM

The Second Phd Consortium in the Southwest Region is in the planning stage. It will be held in San Antonio in March 1992. The Consortium was initiated by The Academy in 1991 for the purposes of exposing doctoral students to historical methods and research. All doctoral granting institutions in the Southwest region will participate.

SOLUTION to puzzle on page 19		
HESS	LEWIS	HARRIS
STEVIN	GARNER	METCALFE
WILLIAMS		

Bougen: continued from page 1
profit sharing plan. The process has resulted in a structure of interaction between company management, employee groups, and the accounting data used to bound the constituent groups together.

An excellent review of Dr. Bougen's book by Roxanne T. Johnson of the University of Baltimore is provided in the December 1990 issue of *The Accounting Historians Journal*.



SELECTED COMMITTEE REPORTS

FROM: Michael F. vanBreda
Chair, Education Committee

RE: Midyear Report

The education committee continues to pursue the idea of producing and circulating a monograph, containing a series of historical illustrations for use in class. Several examples were circulated to the committee members. These have drawn a number of responses with more expected.

The committee continues to seek for additional ways in which it can be of assistance to faculty and students in the classroom. In this regard, I might add that the 5th edition of Hendrksen's *Accounting Theory* text is scheduled to appear in November this year. This new edition has 3 chapters dedicated to accounting history and numerous allusions to history scattered throughout the rest of the text. I am hoping that the committee might be able to use some of the material in this text as a basis for developing further teaching materials.

July 15, 1991

From: Finley Graves, Chair, Research Task Force, 1991 Conference

Re: Midyear Report

Thanks to Gene Flegm, we have received ample funding for the 1991 conference on accounting history research methodology. Brochures advertising the conference were mailed in May. I have received a number of pages and numerous letters, phone calls, and faxes indicating that more papers are on their way. Arrangements for meeting space and meals have been made. I look forward to receiving your registration forms!

Additional note: Monograph 6 of the Monograph Series, *The Costing Heritage: Studies in Honor of S. Paul Garner*, is now available. A flyer advertising the book is included for your information. The flyer will be included (folded) in the next *Notebook* and a similar one with only the institutional price has been mailed to all affiliate libraries.

From: Gary John Previts

Re: Accreditation and class coverage of Accounting History

Our task force (Paul Garner, Fred Neumann, Andy Barr, etc.) was not successful in obtaining the use of explicit language for accounting and business history to be identified as content and emphasis material in AACSB and ACBSP accreditation standards during the recent revision (AACSB) and origination (ACBSP) of standards by these groups.

I would appreciate having this matter placed on the agenda for "strategic" discussion in Nashville.

August 6, 1991

From: Finley Graves

Re: Reports on Garner Monograph and December Conference

GARNER MONOGRAPH

1,050 copies of the monograph were printed, 50 of which were over and above the order of 1,000. We were not charged for the 50 extra copies. The printer kept two copies for demonstration purposes. I supplied Paul Garner with 10 copies and each of the authors with three copies. The CIP division of the Library of Congress required one copy, and the copyright division two copies. I gave one copy to the Graduate Assistant who assisted me in producing the book and claimed three copies for myself. I sent a damaged copy to Roger Motyka to guide him in preparing his manuscript.

Review copies have been sent to *The Accounting Review* (two copies), *Accounting and Business Research*, *Accounting, Business and Financial History*, *The International Accounting Forum*, *Business History Review*, and *Management Accounting*.

A folded one-page announcement of publication will be included in the next *Notebook*. I have also mailed an announcement to all library affiliates and several jobbers. I have brought a copy of several announcements to display at the Academy's Convention booth. As of July 31 eighteen copies had been sold.

The cost of the monograph was \$6,459.74.

Editorial work, JaNoel	\$115.00
Lowe	
ISBN prefix (includes \$51.50 priority processing fee)	151.50
Typist (camera-ready copy)	357.28
Cover design	75.00
Printing	5,740.96
Copyright	20.00
	<hr/>
	\$6,459.74

DECEMBER CONFERENCE

As of July 31 I have received fifteen papers for possible presentation at the Accounting History Research Methodology Conference. I am expecting at least six more. Papers are from England, Scot-

land, France, Germany, Australia, and New Zealand as well as from North America. The quality of many of these papers is very high. I plan to accommodate as many of the high quality papers as possible. At present I plan to have the more theoretical papers presented on Friday. On Saturday, I may have concurrent sessions for the papers on specific accounting history topics.

All necessary meeting rooms have been reserved and all meals planned. A welcome reception will be held Thursday evening. Dinner on Friday evening will be held in the newly restored (antebellum) Barnard Observatory, which houses the Center for Southern Culture. I have a speaker from the Center for Friday evening (one of the editors of the award-winning *Encyclopedia of Southern Culture*) who gives a very entertaining talk.

Brochures with registration forms were mailed in late May. Brochures will be distributed in Tony Tinker's workshop here in Nashville, and I brought a number for the Academy's Convention booth. Brochures were also included in the registration packet at the Interdisciplinary Conference in Manchester in June. Trevor Hopper wrote and requested the brochures.

MONOGRAPH SERIES

I have spoken to Dick Brief about publishing the Monograph Series with Garland Publishing. He has agreed to do so pending approval of the Academy. The Academy would retain all editorial control. Each monograph would be published as camera-ready copy, but I require that anyway. There would be no cost to the Academy. Approximately 300 copies of each monograph would be published. I strongly urge this group to endorse this proposal.

During the past year, I have rejected two proposed monographs. In my opinion they were much too broad. Roger Motyka's bibliography will soon be ready for

publication. The computer system at Newcastle failed at one point, and Roger lost years' worth of work. He has had to painstakingly reenter all of his information and prepare it in camera-ready form. Now that I have completed the production of the Garner monograph, I plan to turn my attention to the Peragallo manuscript. I have one other proposal in hand that looks very promising.

ISBNs

In the process of producing the Garner monograph, I obtained an ISBN prefix for the Academy. We can now assign an ISBN for any book we publish. When I assigned ISBN for the Garner monograph, I retroactively assigned ISBNs to all monographs (except Monograph No. 1 which is out of print). They are as follows:

Monograph 2 (Previts/Taylor): 1-879750-00-7

Monograph 3 (Cooper et al.), Hardback: 1-879750-01-5

Monograph 3 (Cooper et al.), Paperback: 1-879750-05-8

Monograph 4 (Gaertner): 1-879750-02-3

Monograph 5 (Parker): 1-879750-03-1

Monograph 6 (Graves): 1-879750-04-X

Since I have assigned these ISBNs, we are obligated to note the ISBN for each book each time we advertise it. For example, the ISBN should follow each title when we list in our annual brochure.

August 1, 1991

FROM: Maureen Berry
Chair, Richard Vangermeersch
Manuscript Award Committee

RE: Final Report of Committee

The Committee is pleased to announce that the article: "The 1947 French Account-

ing Plan: Origins and Influence on Subsequent Practice", authored by Professor Anne Fortin of the Universite du Quebec a Montreal, has been selected as the winner of the Richard Vangermeersch Manuscript Award for 1991.

Three manuscripts were submitted for consideration by the deadline of June 15, 1991 and reviews were completed by the middle of July. The final selection received a 3-1 vote with the chair abstaining.

Professor Fortin was awarded the PhD degree from the University of Illinois in 1986, and her article is drawn from her dissertation.

I would like to take this opportunity to thank the Committee members: Dale Flesher, Finley Graves, Barbara Merino, and Mary Stone very much indeed for their cooperation, involvement, and attention to getting the committee work completed in a very short time span. It has been a very great pleasure!

August 9, 1991

FROM: Ross E. Stewart, Chair, North American Research Committee

RE: Committee Reports - Nashville Meeting

1. New Awards

Committee members have made the following additional suggestion given the extensive list last year.

Post-Doctoral Research Grant
(possibly attached to the Research Centre's).

2. Involvement With Other History Conferences

Stan Salvary again raised the possibility of a co-sponsored conference with the Economic and Business History. He would like the Academy to give Professor Phil Smith, Chair, Board of Trustees of EBHS an indication of where AAH stands on a pos-

sible co-sponsorship.

3. An Oral History Project

August 9, 1991

FROM: Dale L. Flesher
Editor

RE: Editor's Report

The Accounting Historians Journal

For Two Year Period Ending July 31, 1991

The number of submissions has been down from last year; however, the quality has improved (see statistics below). Overall, the acceptance rate has been about 23 percent. Of the 12 manuscripts that have been returned to authors for revisions, and those that have subsequently been resubmitted, the average turn-around time (on the part of the authors) has been nearly a year. Assuming that these 12 manuscripts will someday be resubmitted, there is a sizeable inventory of potential articles for future issues. Alternatively, if these 12 manuscripts are not resubmitted, the journal may not be too sizeable. In summary, I have decided that much of the delay between initial submission to scholarly journals and subsequent publication is the fault of the author and not of the editorial process.

The turn-around time for the editorial process has been averaging just over one month (about five weeks). The members of the editorial review board must be thanked for this excellent turn-around time. Of the 35 reviewers, at least 33 of them regularly return manuscripts within three weeks. Only two reminder letters (sent after six weeks) had to be sent during the past year. There have been no changes in the review board during the past year. No reviewer was sent more than three manuscripts, and about half received only one manuscript. The number of manuscripts sent to each individual is somewhat dependent upon the fields of expertise of that individual as compared to the subject matter covered in the manuscripts submitted.

The June 1991 issue came out on time (only about two months after the December 1990 issue). The delay in the December issue was attributable to two causes: (1) the printer took two months longer than usual to print the journal, and (2) the post office took six weeks to deliver the journal (according to the printer).

The following data concerning submissions covers the past two years (three issues) that the current editorial team has been in place:

New Submissions (not counting resubmissions)	<u>69</u>
Acceptances	16
Rejections	36
Returned to authors for revision (net of later acceptance; i.e., these are still being revised)	12
Currently under review	

August 1, 1991

FROM: International Research Committee, Sarah Reed, Chair

The International Research Committee was charged with collecting information on meetings and conferences to be held in 1992 that might be receptive to offering a history session. The following list of conferences was compiled:

1. Seventh International Conference on Accounting Education - October 8-10, 1992, Arlington, Virginia, USA. Deadline for papers - November 1, 1991.

Contact: Dr. Jane O. Burns, Area of Accounting
College of Business Administration
Texas Tech University
Box 4320
Lubbock, TX 79409-4320
U.S.A.

2. Sixth World Congress of Accounting Historians - August 20-22, 1992, Kyoto, Japan, Deadline for papers, December 31, 1991.

Contact: Professor Yoshihiro Hirabayashi
or Hiroshi Okano

Congress Secretary
Sixth World Congress of
Accounting Historians
Faculty of Business
Osaka City University
3-3-138, Sugimoto, Sumiyoshi
Osaka 558 JAPAN

3. Fifteenth Annual Congress of the European Accounting Association - April, 1992, Madrid, Spain.

Contact: Ms. G. Dirickx van Dyck
EAA Secretariat
Rue d'Egmont Straat 13
B - 1050
Brussels, BELGIUM

4. Annual Conference of the Accounting Association of Australia and New Zealand, 1992, Massey University, New Zealand.

Contact person and exact date unknown. Dr. R. Bob W. Gibson, of Deakin University, who is the current editor of the AAANZ Special Interest Group publication "Accounting History" might have additional information.

In addition, we should all start planning for the 500 Year Celebration of Pacioli's Summa in Venice in 1994. Many Academy members will want to participate in this event.

Contributing Committee Members:

Professor Roger L. Burritt, Australia
Professor Tommaso Fanfani, Italy
Professor Guisepppe Galassi, Italy
Professor Louis Goldberg, Australia
Professor Jose M. Gonzalez-Ferrando, Spain
Professor Merle Gynther, Australia
Professor Konrad W. Kubin, U.S.A.
Professor Tom A. Lee, Great Britain
Professor Sarah A. Reed, U.S.A.
Professor Shizuki Saito, Japan
Professor Dieter Schneider, Germany
Professor Ernest J. Stevelinck, Belgium
Professor Murray Wells, Australia