

# Accounting Historians Notebook

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Article 15

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# The Accounting Historians Notebook

Vol. 23, No. 1

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April, 2000

## NINETEENTH CENTURY PUBLIC ACCOUNTING IN BOSTON

by

*Richard Vangermeersch, University of Rhode Island*

A panel discussion on "The Past, Current, and Future of the Massachusetts Society of CPAs" will be presented at the Northeast Regional American Accounting Association Meeting of April 20-22, 2000. In preparation and in addition to my work on Harvey S. Chase, an early founder of the Massachusetts Society, I have reviewed the nineteenth century Boston City Directories at the Boston Public Library. The intent of this review was to include Boston into a work done by A. C. Littleton in 1942 on New York, Chicago, and Philadelphia accountants. Professor A. C. Littleton of the University of Illinois is, perhaps, the most recognized writer of the accounting history in the United States. Littleton wrote *Directory of Early American Public Accountants* as Bulletin No. 62 of the University of Illinois' Bureau of Economic and Business Research. The article was reprinted in 1988 in Stephen A. Zeff's *The U.S. Accounting Profession in the 1890s and Early 1900s*.

Boston city directories were published on a sporadic basis and held in microfilm form in the Boston Public Library from 1789. A business listing section was included in 1846. In 1849 the first listing for public accountants occurred. Table 1 shows the 13 different

categories for the 50 years from 1849 through 1899.

**Table 1**

### Classification of Public Accountants in the Boston City Directories 1849-1899

- (a) Accountants and Copyists, 1849-1864
- (b) Account Adjuster, 1854
- (c) Account & Book Adjuster, 1855-1880
- (d) Accountants, 1865, 1866
- (e) Auditor of Accounts, 1868-1899
- (f) Adjuster of Complicated Accounts, 1869-1872
- (g) Account Auditors and Adjusters of Complicated Accounts and Books, 1873, 1876, 1880, 1881
- (h) Account Auditors and Adjusters of Complicated Accounts, 1874-1876
- (i) Account Adjuster and Auditor of Complicated Accounts and Estates, 1877
- (j) Account Auditor, 1877-1880
- (k) Accountants and Auditors, 1881-1899
- (l) Account Adjuster, Auditor, and Examiner of Complicated Accounts and Books, 1882, 1883
- (m) Public Accountants

ACCOUNTING...continued on page 28

## MESSAGE FROM THE PRESIDENT

I hope that the New Year is proving to be a happy and productive one for each of you. The year has started well for the Academy thanks to the many members who have volunteered to serve on the Academy's committees. The focus of our work this year is to identify the services that are desired by members and to develop plans to deliver those services. By now, each of you should have received a survey intended to obtain your input about the Academy's future direction. I hope that you will complete and return it. This is your opportunity to help guide the organization's path. If there is an area of concern that is not addressed in the questionnaire, please let me know.

Elsewhere in the newsletter is a list of Academy committees for this year along with their charges and members. Your responses to the survey will help several of those committees carry out their charges. The Committee to Review Academy Operations and Communications and the Strategic Action Committee will use your input to make recommendations concerning revising the Academy's operations and communications and restructuring officer and committee responsibilities.

A key to involving members in the Academy's activities is to be able to communicate with them in a timely manner. The Web Technology Committee is in the process of evaluating the Academy's web site with a view to making it more dynamic and useful. Please take a few minutes to review the Academy's home page at <http://weatherhead.cwru.edu/accounting>. If you have suggestions for the site, please let me know. If your email address is not included in the Membership Directory or if it is incorrect, please send an email message to the Academy's Administrative Coordinator at [krice@cba.ua.edu](mailto:krice@cba.ua.edu) to update your address. We intend to communicate with members using email to a greater extent.

An integral part of planning for the future is to ensure that the Academy has suf-

ficient members to remain a vital organization. The Membership Committee and the Overseas Relations Committee may request your help in distributing information about the Academy to your colleagues and doctoral students. I hope that you will be able to assist them. We especially want to encourage individuals from outside the United States to join the Academy since accounting history truly is an international discipline.

The Education Committee is in the process of assembling materials to help faculty integrate accounting history into the curriculum. If you have an accounting history case or project or a syllabus for an accounting history course, please consider sharing it with the Education Committee. They will make the materials available to all faculty on the Academy's web site.

The Vangermeers Manuscript Award Committee has revised the award criteria beginning with this year. The goal of the manuscript award is to encourage young academic scholars to pursue historical research. Any accounting faculty member who holds a full-time appointment and who received his or her masters or doctorate within seven years prior to the date of the submission is eligible to have a manuscript considered for the award. Co-authored manuscripts will be considered if at least one co-author meets the requirements. If you or your colleagues meet the award criteria, please consider submitting your manuscript for this award.

There are two program committees this year that are busy planning for the Academy's annual fall research conference and for an international accounting history colloquium. The Academy's annual fall research conference will be co-sponsored this year with the Ohio State University Accounting Hall of Fame. The conference will be held in Columbus, Ohio, at the Hyatt on Capitol Square on November 9-11, 2000. The program committee is arranging for many Hall of Fame members to present their views of the history

**PRESIDENT...continued on page 10**

## THE ACADEMY OF ACCOUNTING HISTORIANS 2000 FUNCTIONS

### Strategic Action Committee Meeting

Midwest Regional AAA  
April 14, 2000 – 1:30 p.m.  
Crowne Plaza Union Square  
Indianapolis, Indiana

### Spring Meeting of Officers, Trustees, and Committee Chairs

Midwest Regional AAA  
April 15, 2000 Noon (Lunch served)  
Crowne Plaza Union Square  
Indianapolis, Indiana

### Meeting of Trustees, Officers, and Committee Chairs

Annual AAA Meeting  
Saturday, August 12, 2000  
6:00 p.m. (Dinner buffet served)  
Philadelphia, Pennsylvania

### Joint International Accounting History

Colloquium  
Annual AAA Meeting  
Drexel University  
Sunday, August 13, 2000

### Past Presidents' Dinner

Annual AAA Meeting  
Sunday, August 13, 2000 – 6:00 p.m.

### Member Reception

Annual AAA Meeting  
Sunday, August 13, 2000 – 8:00 p.m.

### Annual Fall Research Conference

November 9-11, 2000  
Hyatt on Capitol Square  
Columbus, Ohio

### Meeting of Officers, Trustees, and Committee Chairs

November 11, 2000  
Hyatt on Capitol Square  
Columbus, Ohio

## THE ACCOUNTING HISTORIANS NOTEBOOK

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### HOME PAGE

<http://weatherhead.cwru.edu/accounting>  
Webmaster: Gary J. Previts  
Case Western Reserve University

# THE EIGHTH WORLD CONGRESS OF ACCOUNTING HISTORIANS MADRID, SPAIN JULY 19-21, 2000

## GENERAL INFORMATION

The 8th World Congress of Accounting Historians coincides with the end of the second millennium of the Christian Era. This millennium has been precisely the period in which the Western Civilization found its origin, development and consolidation, building up on the foundations of the Ancient Roman Culture. At the same time, it was also the space in which accounting, an activity as old as humanity, found its modern form in the shape of double entry. In this sense, the World Congress to be held in the year 2000 constitutes a real milestone in the chain of our Congresses and has to take duly into account all these facts. Strictly speaking, there is no history of the past, but history of the present. Thus, the study of the paths followed to reach the point where we are results in the past becoming present.

The 8th World Congress of Accounting Historians will be held in the Social Science campus of the Universidad Carlos III de Madrid. In addition to the regular services provided in a campus of this type, the University residence will be available to Congress participants. The Social Science campus is located in Getafe, a satellite village, 11 kms (7 miles) from downtown Madrid. The village has good connections with Madrid by train and bus. A special shuttle bus service will be arranged for Congress attendees who prefer accommodations in downtown hotels.

An academic event in combination with a plenary session of the Congress will be held at the Universidad de Alcalá de Henares, which is the oldest University in the community of Madrid and one of the oldest in Spain. The organizer of the 8th World Congress of Accounting Historians is the Asociación Española de Contabilidad y Administración

de Empresas (AECA), i.e. the Spanish Association of Accounting and Business Administration, through its Comisión de Historia de la Contabilidad (Commission of Accounting History), patronized by the Colegio Central de Titulados Mercantiles y Empresariales (Central Institute of Graduates in Commerce and Business Administration). This institution together with the Consejo Superior de Colegios Oficiales de Titulados Mercantiles y Empresariales de España (High Council of Spanish Official Institutes of Graduates in Commerce and Business Administration), which federates all Colegios in Spain, will act as co-organizers of the Congress.

Besides the Consejo Superior and the Colegio Central, AECA will count on the co-operation of the six State Universities located in the Community of Madrid: Universidad Carlos III de Madrid, Universidad de Alcalá de Henares, the Universidad Autónoma de Madrid, the Universidad Complutense, the Universidad Nacional de Educación a Distancia (UNED) and the recently created Universidad Rey Juan Carlos de Madrid.

## For additional information contact:

**Esteban Hernandez-Esteve**  
CONVENOR

THE 8th WORLD CONGRESS OF  
ACCOUNTING HISTORIANS

Asociación Española de Contabilidad y  
Administración de Empresas (AECA)

Alberto Aguilera,

31, 50

28015

Madrid-Spain

Fax: 34-91-541 34 84

Email: info@aeca.es

Web: www.aeca.es

## Academy of Accounting Historians Research Conference

### Jointly Sponsored With The Ohio State University Accounting Hall of Fame

November 9-11, 2000  
Columbus, Ohio USA

The Academy of Accounting Historians year 2000 research conference will be jointly sponsored with the Ohio State University Accounting Hall of Fame. The conference will be held in Columbus, Ohio, at the Hyatt on Capitol Square from the evening of Thursday, November 9 to the afternoon of Saturday, November 11, 2000.

The fiftieth anniversary of the Accounting Hall of Fame will be celebrated at the conference. The conference theme is, "**Celebrating the Fiftieth Anniversary of the Accounting Hall of Fame: Challenges and Achievements in Accounting during the Twentieth Century.**" The concurrent paper sessions will focus on whether the accountancy profession has met the challenge of responding to change during the 20th century. Papers should address the causes and patterns of past change in the accountancy profession and/or the academic discipline of accountancy, both nationally and internationally, and the effects of past change on the prospects for future change.

**The deadline for submitting completed papers is June 15, 2000.** Four copies of the double spaced completed paper and an abstract of approximately 500 words should be sent to:

Professor Kathleen E. Sinning  
3182 Haworth College of Business  
Western Michigan University  
Kalamazoo, Michigan 49008  
Phone: (616) 387-5259  
Fax: (616) 387-5710  
Email: kathleen.sinning@mich.edu

All papers will be double-blind reviewed. Authors will be notified of the status of their papers by September 1, 2000. Papers accepted for the conference are not precluded from submission to refereed journals at a later date; however, the abstracts of accepted papers will be published in the *Proceedings* of the conference and on the Academy's Home Page.

Hotel and registration information and forms are provided as an insert to this issue of the *Notebook*.

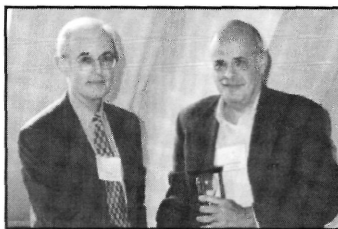
**ENCOURAGE DOCTORAL STUDENTS  
TO JOIN THE ACADEMY AT THE SPECIAL RATE  
OF \$7.50 PER YEAR.**

## FLEISCHMAN RECEIVES THE HOURGLASS

The Academy of Accounting Historians gives annually the Hourglass Award to an individual or individuals who have made significant contributions to accounting history through research and publication.

This award is the most prestigious award given by the Academy. The 1999 Hourglass Award was presented to Dr. Richard K. Fleischman of John Carroll University in recognition of his lifetime of contributions to research and publication in accounting history.

Dr. Fleischman has achieved recognition as a preeminent accounting history scholar and an international reputation for his work



Drs. Tom Lee and  
Richard K. Fleischman

in early British cost accounting practices. Garland Press published a compendium of his research in early British cost accounting in a monograph co-authored with Dr. Lee Parker. He has presented papers all over the world and published in numerous prestigious journals including

those of conventional and critical natures. He has served on editorial boards of several history journals and serves as the editor of the *Accounting Historians Journal*. The Hourglass Award is a tribute to more than a decade of scholarly contributions by Dr. Fleischman to accounting history and service to the Academy of Accounting Historians.

### CALL FOR PAPERS • ACCOUNTING HISTORY: INTERNATIONAL PERSPECTIVES

The Academy of Accounting Historians and Drexel University are sponsoring an international accounting history colloquium to be held at Drexel University on Sunday, August 13, 2000, prior to the start of the AAA National Meeting in Philadelphia.

All relevant historical papers will be considered (e.g. archival, theoretical, critical, biographical, contemporary history). Send 3 copies of the completed paper, which must include an abstract of not more than 500 words, to:

Professor Alan G. Mayer  
Department of Accounting, COBA  
P.O. Box 305219  
University of North Texas, Denton, TX 76205-5219

The deadline for paper submissions has been extended to April 15, 2000.

The all day colloquium will include plenary and panel sessions that examine historical relevance in international standard setting and international trends in historical research.

Registration materials will be distributed in early 2000. The registration fee for the conference is \$10. The conference will qualify for up to six hours of CPE.

#### TRUSTEES...continued from page 32

- The Academy will consider a request for monetary support of the Archive at its next meeting. It was suggested that a page of the *Notebook* could be donated to solicit donations from members. It was also suggested that the fund set aside to support researchers using the Centers could be extended to the Chambers Archive.

#### b. Budget 1999/2000

- Moved that the budget as presented be approved.
  - Moved to amend the budget to reflect the commitment to the 8th World Congress of Accounting Historians (\$3,000) and to allow for higher printing costs for the *Notebook* (\$1,000). The amended motion was passed
8. Adjournment 4:50 p.m.

## NEWS AND NOTES

### Hourglass Nominations

The Academy presents annually the President's Hourglass Award to an author or authors of a particular publication deemed especially noteworthy in the field of accounting history or for a lifetime of research and contributions to the literature in accounting history. Members of the Academy are invited to submit nominations for this prestigious award for 2000. There is no restriction as to who may make a nomination and scholars from any country are eligible for nomination.

The 2000 Hourglass Award will be presented at the Academy's annual research conference in Columbus, Ohio, November 9-11, 2000. Nominations should be sent to Dr. Richard G. Vangermeersch, Department of Accounting, University of Rhode Island, Kingston, RI 02881-0802 (FAX: 401-874-4312) before July 1, 2000. The letter of nomination should include sufficient evidence to support the nomination and include current address, telephone, email, and FAX numbers of nominees.

### Announcing Essays by David A. R. Forrester

David A. R. Forrester has published a collection of essays entitled *An Invitation to Accounting History*, which includes a prologue by Dr. Esteban Hernandez-Esteve. The book is published by Strathclyde Convergencies, 15 Spence Street, Glasgow G20 OAW at a price of £30. The material is available for academic purposes only on the Web site: <http://accfin-web.account.strath.ac.uk/df/aitah.html>.

The book is in three segments. First is Accounting in various epochs: Books as Evidence, before and after Pacioli (1494 AD), Accounting in Relation to Fair Practice, Codification of Commercial Laws and the French Ordinance of 1673, The Innovation of Printed Financial Reports. Second is Managerial and Control Accounting: Universities and Auditing, Cameralism and Accounting, Food Supply through Markets or Admini-

stration, Lardner's "Railway Economy", Future-oriented Accounts, Bygones forgone?. Third is Theories and Schools: French Accounting, Schmalenbach, Rieger, Cash-flow Accounting, Critical Accounting for Europe, European Congresses of Accounting.

### The Silent Auction

If you have any books or items related to accounting, business, or economic history you would like to contribute to the year 2000 silent auction, please contact Marilyn Collins at 216-397-4225 or [mcollins@jcu.edu](mailto:mcollins@jcu.edu). Your support is greatly appreciated.



The academy conducted a silent auction during the 1999 Research Conference in Toronto, November 18-20. Over 150 books and other items were available for members to review and bid. The period of the auction was reduced to a day due to shipping and customs problems. However, the bidding was spirited, and over \$800 was collected from the auction.

### Accounting History-A Special Subscription Offer

*Accounting History* is the journal of the Accounting History Special Interest Group of the Accounting Association of Australia and New Zealand which is published in May and November. A special annual subscription rate for individual members of the Academy of Accounting Historians is made available for 2000. The special rate is AUD \$58 (including GST) which is approximately US \$38. The journal is distributed via airmail. A complimentary inspection copy of a



recent issue of the journal is available on request from Bruce Hoyle (Email: [bruceh@deakin.edu.au](mailto:bruceh@deakin.edu.au)).

Academy's Home page: <http://weather-head.cwru.edu/Accounting>. A limited number of Membership Directories will be printed, and a copy may be requested from Kathy Rice, Administrative Coordinator, by phone: (205) 348-9784 or Email: [krice@cba.ua.edu](mailto:krice@cba.ua.edu).

## Membership Directory

The Academy's Membership Directory may be accessed on the Web as part of the

## Accounting History: International Perspectives Sunday, August 13, 2000

*The Academy of Accounting Historians and Drexel University* are sponsoring an international accounting history colloquium to be held at Drexel University on Sunday, August 13, 2000, prior to the start of the AAA National Meeting in Philadelphia.

**CPE CREDIT:** 6 hours

**COST:** \$10 due by July 1, unless from overseas and then may e-mail me a confirmation that you are attending and pay upon arrival [confirmation of attendance is critical for planning].

*Send payment to:* **Professor Alan G. Mayper**  
**Department of Accounting, COBA**  
**P.O. Box 305219**  
**University of North Texas**  
**Denton, TX 76205-5219**  
  
**Mayper@Cobaf.unt.edu**

### TENTATIVE SCHEDULE OUTLINE:

8:15 - 9:00	Continental Breakfast
9:00-9:15	Welcome
9:15 - 10:00	Keynote Speaker
10:30 - 11:45	Concurrent Sessions
12:00-1:30	Lunch
1:30-2:45	Panel Session
2:45 - 4:00	Concurrent Sessions
4:00	Wind down-Wine and Beer

**LOCATION:** Drexel University—Matheson Hall—From the Philadelphia Marriott (The AAA Headquarters Hotel) you take the “EL” to Drexel. It will be arranged that tokens for the “EL” will be available at the Marriott (at Concierge or Front Desk) and available from 7:00 am to 7:45 am on Sunday. The Marriott is at 12th and Market. To get to Drexel you exit on Market Street and turn right (go west) to 13th Street. This is where you enter the subway/surface transportation station to get the “EL” [elevated line]. Take the “EL” that goes to 69th Street. Get off at 34th Street station (go out the back left stairway/southeast exit) and go up the stairs to 34th and Market. Go east on Market Street, toward 33rd Street, Cross 33rd, pass the statue of Anthony Drexel and you will see Matheson Hall on your right (1st building on Market Street). If you get to 32nd street, you have gone too far! Signs will be posted at Matheson to guide you to the specific conference venue.

## 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. More detailed information concerning additional requirements regarding style, content, and the submission requirements is included in the guidelines mentioned in the previous paragraph.

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#### Submit Manuscripts to:

Richard K. Fleischman  
Department of Accounting  
John Carroll University  
University Heights, OH 44118

Phone: (216) 397-4443

FAX: (216) 397-3063

Email: [fleischman@jcu.edu](mailto:fleischman@jcu.edu)

#### Matters Related to Production:

Anthony Joseph Cataldo II  
Western Michigan University  
Department of Accountancy  
Haworth College of Business  
Kalamazoo, Michigan, USA 49008

Phone: (616) 387-5257

FAX: (616) 387-5710

Email: [aj.cataldo@wmich.edu](mailto:aj.cataldo@wmich.edu)



### TAX HISTORY

#### RESEARCH CENTER FELLOWSHIPS

The Tax History Research Center (THRC), which is sponsored by the Academy of Accounting Historians and housed at The University of Mississippi, is offering research fellowships of up to \$1,000 for individuals wishing to conduct research at the THRC. The grant can be used only for lodging at the Alumni House Hotel at The University of Mississippi during the time the researcher is working at the THRC. Based on current room rates the grant would pay for about four weeks of lodging at Ole Miss. Applications should be submitted at least two months in advance of the projected visit. Applications should include a cover letter and an approximately one page proposal explaining how the resources of the THRC would be useful in the applicant's research.

Both predoctoral and postdoctoral fel-

lowships will be considered. Fellowships would be particularly suitable for those on sabbatical or Summer leave.

The THRC has an extensive collection of tax services, congressional committee reports, books, journals, and other publications dating back to 1909, dealing with the federal income tax. Some state materials, primarily theoretical or policy oriented, are also available.

Fellowship applications should be sent to:

Dr. Tonya K. Flesher, Director  
Tax History Research Center  
School of Accountancy  
The University of Mississippi  
University, MS 38677

For more information call Dr. Flesher at (662) 915-5731 or (662) 234-3969.

## CALL FOR PAPERS

### THE SECOND ACCOUNTING HISTORY INTERNATIONAL CONFERENCE OSAKA, AUGUST 8–10, 2001

*Accounting History* is the journal of the Accounting History Special Interest Group of the Accounting Association of Australia and New Zealand. The conference will feature papers which comply with the editorial policy of the journal. *Accounting History* aims to publish quality historical papers. These may be concerned with exploring the advent and development of accounting bodies, ideas, practices and rules. They should attempt to identify the individuals and also the local, time-specific environmental factors which affected accounting, and should endeavor to assess accounting's impact on organizational and social functioning.

Conference papers will be accepted across a wide range of topics and using a variety of approaches including biography, prosopography, business history through accounting records, institutional history, public sector accounting history, comparative international accounting history and oral history. The use of theoretical perspectives drawn from relevant disciplines such as economics, sociology and political theory is encouraged in conducting investigative, explanatory studies of accounting's past.

Notification of papers accepted for inclusion in the conference program will be made no later than May 15, 2001.

#### Submission of Papers

Papers should be submitted by March 15, 2001 to:

Professor Hiroshi Okano  
Faculty of Business  
Osaka City University  
Sugimoto  
Sumiyoshi  
Osaka 558  
Japan

Email: [okano@bus.osaka-cu.ac.jp](mailto:okano@bus.osaka-cu.ac.jp)



**PRESIDENT**...continued from page 2  
and future of the accounting profession during plenary sessions and as part of panels. The conference offers a wonderful opportunity to meet these very influential members of the profession.

The accounting history colloquium is being co-sponsored with Drexel University on Sunday, August 13, 2000. The colloquium is prior to the start of the American Accounting Association's national meeting and is intended to provide an additional opportunity for Academy members to interact with others

interested in accounting history while they are in Philadelphia. Information about both programs and the calls for papers are included in this issue of the *Notebook*.

There are many ways for you to take part in the Academy's activities this year. If you would like to serve on one of the committees or have suggestions concerning the direction of the Academy, please let me know. I look forward to hearing from you and seeing you at one of the future events.

Kathleen E. Sinning  
[kathleen.sinning@wmich.edu](mailto:kathleen.sinning@wmich.edu)

et al.: Accounting historians notebook, 2000, Vol. 23, no. 1  
**ACADEMY OF ACCOUNTING HISTORIANS**  
**THE RHETORIC OF ACCOUNTING HISTORY:**  
**CONVERSATIONS ACROSS TIME AND SPACE**  
**TORONTO, NOVEMBER 18-20, 1999**

**Program:**

November 19, 1999

**Opening Plenary Session:**

**The Spielberg Effect**

**“Amistad as History and**

**Amistad as Hollywood:**

**The Spielberg Touch”**

Howard Jones, *University of Alabama*



*Howard Jones*

**Session A - Islamic and Chinese**

**Perspectives on Accounting History**

**Moderator: Judith**

Walo, *Central Connecticut State University*



*Walo, Lu, Murtuza, Zaid, and Slocum*

**“The origins and evolution of Chinese writing systems and accounting relationships.”**

Wei Lu, *Monash University* and  
Max Aiken, *La Trobe University*

**“Exploring Zakat: tax as a requirement of Islamic belief”**

Athar Murtuza, *Seton Hall University*

**“The religious influence on accountants’ qualification: the case of Muslim accountants”**

Omar Zaid, *University of Western Sydney*  
and Cheryl Hein, *Texas A & M*

**Discussant: Elliott Slocum,**  
*Georgia State University*

**Session B - Art and Ideas**

**Moderator: Cheryl McWatters,**

*McGill University*

**“Accounting in Art”**

Jeffrey Kantor, *University of Windsor* and  
Basil Yamey, *London School of Economics,*  
*retired*

**“Wilhelm Rieger and cash-accounting:  
An essay in controversial ideas”**

David Forrester, *Royal Philosophical Society of Glasgow*

**Session C - Other Views**

**Moderator: Peter Foreman,**

*Deakin University*

**“High finance/low strategy: corporate collapse in the Canadian pulp and paper industry, 1923-32”**

Barry Boothman, *University of New Brunswick*

**“Whitworth College and normal school, for young ladies: accounting by the president”**

Patricia Mounce, *Eastern Kentucky University* and Bobby Waldrup, *North Florida University*

**“Introducing the profit motive in education: a pre-civil war example”**

James G. Shelton, *Freed-Hardeman University*

**Session D - Management Accounting,  
Part 1**

**Moderator: Gloria Vollmers,**

*University of Maine*

**“The rhetoric of modern cost management: the life and work of Albert Fink”**

Jan Richard Heier, *Auburn University at Montgomery*

**“Accounting as an instrument of monetary policy and control in the Spanish Royal Exchequer during the 16th century.”**

Esteban Hernandez-Esteve, *Bank of Spain*

**“Human resource reports of the CSA Army and related internal controls employed”**

Darwin King, *St. Bonaventure University*

**Discussant: Thomas Tyson,**

*St. John Fisher College*

**Luncheon Speaker: Gary Previts,**

*Case Western Reserve University*

**“The future of the past in accounting/  
preteritum Semper presents”**

**Session E - Accounting History Cases for Teaching**

**Chair:** Eldon Gardner, *Univ. of Lethbridge*  
"Back to the future"

Eldon Gardner, *Univ. of Lethbridge*  
"Accounting for long-lived assets before... rules, ...regulations, ...the profession: a case of railroad accounting in the 1850s"

Dale Flesher, *The University of Mississippi*,  
Gary Previts, *Case Western Reserve University* and William Samson, *University of Alabama*

**Discussants:** John Parkinson, *York University* and Gary Spraaakman, *York University*

**Session F - The Use of Information in Areas of Conflict**

**Moderator:** Peter Foreman, *Deakin University*

"Archaeology and genealogy in accounting history and the economic status of indigenous Australian families"

Ratnam Alagiah, *Griffith University*

"The middle temple records"

Jeremy Cripps, *Heidelberg College*

"Accounting in a racist society: the

Hawaiian sugar plantations, 1835-1920"

Richard Fleischman, *John Carroll University* and Thomas Tyson, *St. John Fisher College*

**Discussant:** Cheryl McWatters, *McGill University*

**Session G - Assessing Past Practices, Part 1**

**Moderator:** Paul Van Dyke, *University of Southern California, PhD student*

"An archival investigation of a late nineteenth century accounting information system"

Roger Daniels, *College of Charleston* and Jesse Beeler, *Millsaps College*

"The evolution of accounting regulations in China during modern era"

Xu-dong Ji, *La Trobe University* and Wei Lu, *Monash University*

"A Renewed Consideration of the Concepts of Generally Accepted

**Accounting Principles"**

Elliott Slocum, *Georgia State University* and Kel-Ann Eyler, *Georgia State University*



*Xu-dong Ji, Daniels, and Eyler*

**Session H - The Dutch East India Company**

**Moderator:** Caroline Walker, *York University, PhD student*

"Management without accounting? The financial administration of the Dutch East India Company"

Femme Gaastra, *Leiden University*

"Aspects of the accounting System of the Dutch East India Company"

Peter Van den Dool, *California State University, Stanislaus, retired*

"A view from the bottom up: managerial accounting and the Dutch East India Company's China trade"

Paul Van Dyke, *University of Southern California, PhD student*

**Discussant:** Richard Vangermeersch, *University of Rhode Island*

**Session I - Rhetoric and Its Criticism**

**Moderator:** Gary Previts, *Case Western Reserve University*

"Stockholders' wealth: the rhetoric & accountability"

Lawrence Hudack, *Barry University*

"A critique of the evolution of goodwill"

Thomas Phillips, *University of Central Florida*

"The history and rhetoric of auditor independence concepts"

Sara Ann Reiter, *SUNY, Binghamton*

TORONTO...continued on page 30



*Hudack*



*Phillips*

## THE ACADEMY OF ACCOUNTING HISTORIANS

### Trustee and Officers Meeting

### Marriott Hotel, San Diego, California

August 15, 1999

*Present:* Ed Coffman, Sarah Holmes, Richard Vangermeersch, Finley Graves, Elliott Slocum, Kathy Sinning, Dale Flesher, Ross Tondkar, Gary Previts, Tom Lee, Ashton Bishop, Michael Gaffikin

1. The meeting was convened at 1:10 p.m. by Tom Lee.
2. The minutes of the Tuscaloosa officers' and trustees' meeting on May 22, 1999, were approved.
3. Kathy Rice's report indicated that membership dropped by 49 individuals to 808 members from August 10, 1998, to August 10, 1999. Membership is an issue that must be addressed next year. Kathy Rice's report indicated that it would not be financially sound to acquire a bulk mail permit.
4. Sarah Holmes gave the Treasurer's Report. The 2000 proposed budget will be finalized by the November 1999 meeting. The November 1999 Research Conference had received funds from KPMG, \$2,000; GM, \$1,500, and Deloitte and Touche, \$5,000. There are two requests outstanding to Arthur Andersen and Ernst and Young. The conference budget is \$8,500 and has been met by the gifts. We will have to withdraw some funds from the savings account to cover the balance of the year's expenses. No additional funding was received for the May 1999 Comparative International Accounting History Research Consortium. The conference was funded out of the 1999 conference budget.
5. Editorial reports were received from Elliott Slocum and Finley Graves.

The *Notebook* will go to the printer in mid-September. Finley reported that
- Keith McMillan's dissertation will be published by the monograph series if it can be made camera ready by Keith. Dale Flesher has a large supply of the Garner monograph. It can be made available to the membership committee.
6. Dale Flesher reported that the EDP/Auditing Archival Center has new furniture and is ready for members to use. The Tax History Research Center and the McMickle Library are also ready for use.

Elliott Slocum reported that the Accounting History Research Center is in the process of completing the shelving of the Jimmy Jones collection. The Center has a number of extra books that can be used for the Silent Auction in Toronto. Elliott will look into purchasing a new computer for the center to facilitate cataloging collections.
7. Reports on Research Conferences—Richard Vangermeersch proposed that the Academy investigate making a proposal for the Ninth World Congress and to hold it in St. Louis in the year 2004. He also indicated that we should commend the *CPA Journal* for its coverage of accounting history.

Tom Lee reported that the 1999 Research Conference planning is well under way.

Kathy Sinning reported that the 2000 Research Conference will be held in Columbus, Ohio, as a joint conference with the Accounting Hall of Fame. The meeting will be held at the Hyatt at Capital Square from November 9 through November 11, 2000.

Finley Graves reported that the 2001 conference will be held at the La

Fonda Inn in Sante Fe. Joni Young and Tom Mouck, of the University of New Mexico, will co-chair the conference. The conference will be held November 15 - 17, 2001. The academy needs to sign a contract with the hotel to guarantee the very favorable rates.

Tom Lee reminded members of the Eighth World Accounting History Conference to be held on July 19-21, 2000, in Madrid, Spain.

8. Committee reports were reviewed and discussed. No manuscripts were received by the Vangermeersch Manuscript Award Committee. It was recommended that the guidelines be altered to allow co-authored papers. The committee was asked to change the guidelines for next year. Finley Graves was to contact Keith McMillan regarding the work of the Research Committee.
9. New Business - Other business discussed included:

A special issue of *AHJ* dealing with accounting history in Asia was discussed. It was agreed that the editor of

the journal should make that decision.

Decision was made on the appointment of Steve Walker to replace Dick Fleischman as Editor of *The Accounting Historians Journal*. Need for a revised budget to allow for Steve's location.

Tom Lee discussed the report of the Comparative International Accounting History Research Consortium. The consortium will not continue on an annual basis, but future conferences will be considered.

Donation of \$100 to North Texas (re Jim Merino).

Leadership retreat - to be held on Friday, April 14 in Indianapolis at the Midwest AAA meeting site.

Discussion will include the duties of the officers in the future.

Need budget for international travel by president.

Secretary and vice presidents to review duties and responsibilities of officers.

10. Meeting adjourned at 3:10 p.m.

\*Minutes taken by Kathleen E. Sinning for Alan Richardson



## TRUSTEES AND OFFICERS MEETING

November 20, 1999

Westin Hotel, Toronto, Canada

*Present:* Edward Coffman, Richard Fleischman, Finley Graves, Sarah Holmes, Tom Lee, Gary Previts, Alan Richardson, William Samson, Kathleen Sinning, Elliott Slocum, Rasoul Tondkar, Richard Vangermeersch

The meeting was called to order by Tom Lee at 3:30 p.m.

1. The minutes of the previous meeting in San Diego were approved as circulated.
2. Editors' Report
  - a. *Accounting Historians Journal* (Dick Fleischman) - report attached
    - submissions to the *Journal* are down

largely due to competition from other publications

- the transition from Dick Fleischman to Steve Walker as editor will occur in July 2000
- the editorial board of the journal will be reconfigured at that time to reduce its size and balance membership against current areas of historical scholarship
- it was suggested that the Academy examine the AAA editorial succession policy and that a policy of this

TRUSTEES...continued on page 32

## 1999 ANNUAL BUSINESS MEETING

### ACADEMY OF ACCOUNTING HISTORIANS

Westin Hotel, Toronto, Canada

November 20, 1999

*Present:* Edward Coffman, Eugene Flegm, Richard Fleischman, Dale Flesher, Eldon Gardner, Finley Graves, Sarah Holmes, Tom Lee, Cheryl McWatters, Gary Previts, Alan Richardson, Vaughan Radcliffe, John Rigsby, William Samson, Jeanette Sanfilippo, Kathleen Sinning, Elliott Slocum, Gary Spraakman, Rasoul Tondkar, Thomas Tyson, Richard Vangermeersch, Charles Wootton

Non-members in attendance: David Cooper and Jeffrey Kantor

Tom Lee called the meeting to order at 2:00 p.m.

1. Approval of Minutes - the minutes of the last Officers and Trustees meeting were approved.
2. President's Report (Tom Lee)
  - Tom expressed the opinion that a one year term for President may not be enough to allow for learning and implementation of an agenda. His theme this year has been the internationalization of the Academy. Key initiatives were the Comparative International Accounting History Consortium held in Tuscaloosa and the Toronto Research Conference. He has also tried to change committee memberships to reflect the distribution of the Academy's membership. A second theme has been the need to generate support for and awareness of the Academy and accounting history. Tom has attempted to do this through his presence at numerous conferences and workshops. He expressed his thanks to members of the Academy for their support in this role.
3. Secretary's Report (Alan Richardson)
  - Alan recognized the important role

that Kathy Rice (Academy administrator, University of Alabama) has played in taking over many of the Secretary's duties. He presented membership reports that show a decline in membership over the last year. The decline was mostly attributable to the loss of US members. The total decline was off-set by an increase in institutional membership.

4. Treasurer's Report (Sarah Holmes)
  - Sarah reviewed the year's financial operations and distributed a set of financial statements.
5. Nominations Committee (Gary Previts)
  - Gary Previts, on behalf of the committee, proposed the following slate of officers:  
Past President – Tom Lee  
President – Kathy Sinning  
President Elect – Finley Graves  
First Vice President – Bill Samson  
Second Vice President – Alan Richardson  
Secretary – Gary Spraakman  
Treasurer – Sarah Holmes (Treasurer-elect Cheryl McWatters)  
Trustees – Tom Lee; Salvador Carmona; Garry Carnegie; Peter Clarke
  - There was a call for nominations from the floor. There were none.
  - Moved: to accept the slate of officers and trustees. Motion approved
6. Other Business
  - Vaughan Radcliffe moved that a committee be struck to revise the by-laws of the Academy in order to improve the transparency and accessibility of Academy governance processes.  
There was a vigorous discussion of this motion. It was questioned whether or not the problem alluded to



required a change in by-laws or simply better communication methods between the officers and membership. Concern was raised about the impact of by-law changes on the Academy's charter and non-profit status. Various aspects of the problem were described including lack of knowledge among the members about how to join committees or run for office, the total time commitment required to achieve the Presidency, and whether or not positions in the governance structure should be used to reward service to the Academy. In contradistinction, the concern was expressed that it is most often a problem of finding people to serve in heavy workload positions and that volunteers were always welcomed. Further, it was pointed out that there was a provision for nominations from the floor to balance the institutional need to have a full slate of officers put forward to ensure continuity of the Academy.

The motion was called. A count of hands showed the motion deadlocked at 10 votes in favour and 10 votes against the motion with two abstentions. The motion was ruled to have failed.

- President-elect Sinning offered that during her term as President she would be conducting a survey of the desires of membership for new or different services and would form an ad-hoc committee to examine impediments to participation in the governance of the Academy.
7. The meeting was adjourned at 3:25 p.m.

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#### ADMINISTRATIVE POLICIES COMMITTEE

The Academy of Accounting Historians  
October 13, 1999

I have received back from the committee members their comments, and will incorpo-

rate them in the policy and procedure manual and forward it on to both of you either this week or next week. I would like to commend the committee members for doing an outstanding job!

The next step, if you care to take it, is to have the different affected individuals read the responsibilities of their position and respond to it in further refining the manual. There is no time frame on taking that step though, and it can be done as well after the Toronto meeting as before. I don't know that a policies and procedures manual is ever complete; it is always evolving.

*John Rigsby, Chair*

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#### EDUCATION COMMITTEE The Academy of Accounting Historians October 28, 1999

In order to promote the integration of accounting history into curricula at the undergraduate and graduate levels, the Education Committee presents the below two recommendations for the current and future administration. Furthermore, the committee is currently involved in collecting resource materials that can be used to integrate accounting history into curricula. Once collected, these materials will be posted on the Academy's web page.

#### Recommendations:

1. While participating in the AAA's doctoral consortium, the Academy should strive to increase doctoral students' awareness of the importance of accounting history in general, and the specific benefits that can be obtained by integrating accounting history into accounting courses. Most doctoral students have not been exposed to accounting history and most lack an appreciation of its importance to accounting curricula. At the doctoral consortium, the Academy's representative can expose doctoral students to the importance of accounting history and can encourage them to include a history of their research topic in the litera-

ture review section of their dissertation.

2. Academy members at doctoral granting institutions should encourage doctoral candidates to write dissertations on accounting history topics, or at the minimum, encourage them to include some coverage of accounting history - relevant to their particular research topic - in the literature review chapter.

### Implementation

The Committee is currently in the process of collecting course syllabi from

Academy members that either teach an accounting history course or integrate accounting history topics into other accounting courses they teach. The Committee is also in the process of collecting information on resource materials (e.g. articles, books, etc.) that illustrate how accounting history can be integrated into curricula. The collected materials will be organized and posted on the Academy's web page.

Ross Tondkar, Chair



## PRESENTATION OF THE 1999 ENRIQUE FERNANDEZ PENA ACCOUNTING HISTORY AWARD

The tenth congress of the AECA in Zaragoza, September 23-25, 1999, provided the opportunity to announce the person chosen to receive the Enrique Fernandez Pena Accounting History Award for 1999. A bronze trophy was sculptured by Jose Luis Fernandez based on the drawing named Exacedron Abscisus Vacuus by Leonardo da Vinci to illustrate the work of his good friend, Luca Pacioli. The award was first made in 1995 in honor of the memory of professor and accounting professional, Enrique Fernandez Pena, a founding member of AECA and principal force of the Accounting History Commission. Each year the award is given for a major study of accounting history in any of the Iberian languages published or presented during the year prior to June 30 of the year of the award.

For the fourth edition of the award, nineteen works complied with the requirements.

Antinori, Carlo: *El campo de estudio de la historia de la contabilidad y su evolucion en el tiempo*.

Benito Mundet, Helena: *La contabilidad de la Harinera La Montserrat durante el periodo de la Guerra Civil 1936-1939*.

Bernal, Antonio-Miguel: *La contabilidad como instrumento de conciliacion y arbitraje en la Carrera de Indias (siglos XV-XVIII)*.

Bernal Llorens, Mercedes: *Aspectos monetarios en*

*las Cortes castellanas de 1476 a 1551 y regulacion contable*.

Calvo Cruz, Mercedes: *La contabilidad de espolios y vacantes: el caso de la diocesis de Canaria. Fuentes para su estudio*.

Carmona, Salvador. y Macias, Marta: *Costes y Presupuestos en la Real Fabrica de Tabacos de Sevilla (1820-1877)*.

Carraso Fenech, Francisco, y Juan Banos Sanchez: *El Patronato de D. Rafael Tenorio y Santo Domingo: Un estudio de caso sobre caciquismo y contabilidad*.

Ezzamel, Mahmoud: *La Nueva Historia de la Contabilidad. Resultados y Retos*.

Feliu, Gaspar: *Los libros contables en el proceso legal de la quiebra de la Taula de Canvi de Pere des Caus y Andreu d'Olivella*.

Gomez Diaz, Donato y Luis Fernandez-Revuelta Perez: "Complejidad organizativa y desarrollo contable de los Positos en Espana, siglos XVI-XIX", *Revista de Contabilidad*, vol. 1, num. 2, julio-diciembre 1998.

Gutierrez Hidalgo, Fernando: *Sistemas de informacion para la toma de decisiones empresariales. El caso de la Real Fabrica de Tabacos de Sevilla (1775-1779)*.

Mayordomo Garcia-Chicote, Francisco: *El Racional de la Ciudad de Valencia a comienzos del siglo XVII. Su jurisdiccion contable, civil y penal*.

Nunez Torrado, Miriam: *El papel de los indi-*

- viduos en la institucionalizacion de practicas contables: el caso de la renta de la polvora en Nueva Espana (1757-1787)*. Doctoral thesis, Universidad de Sevilla.
- Nunez Torrado, Miriam: *El papel de los individuos en la institucionalizacion de practicas contables: el caso de la Renta de la Polvora en Nueva Espana (1757-1787)*. Seminar presentation.
- Passola, Josep M: *Els orogens de la Banca Publica. Les Taules de Canvi Municipals*, Sabadell: Editorial Ausa, 1999.
- Rodriguez Gonzalez, Ricardo: *La actividad bancaria de Simon Ruiz Embito en sus primeros anos. Sus cuentas con Lope de Median, Regidor de Medina del Campo y con otros familiares y allegados*.
- Rubin Cordoba, Fernando: *La contabilidad en el Ayuntamiento de Sevilla*.
- Trigos Jurado, Maria Jose: *Administracion y control de los Positos en la segunda mitad del siglo XVIII: su proyeccion al Posito de Estepa*.
- Villaluenga de Gracia, Susana: *El cambio de la partida simple a la doble en la Contaduria de la "Santa Iglesia de Toledo" (hacia 1553)*.
- The selection committee unanimously chose the book, *Els orogens de la Banca Publica. Les Taules de Canvi Municipals* by Josep Maria Passola. This book provided an extensive and important study, based on primary sources, about the Taules de Canvi of the kingdom of Aragon and especially about Taules de Canvi de Vic. These institutions constituted the first public banks and laws established by the initiative of the city populations were located. The Taula de Canvi of Barcelona was founded in 1401 and served as a model for those established in the mediterranean area.



## Accounting History at the AECA Tenth Congress

As on previous occasions, accounting history was a part of the tenth congress of the AECA in Zaragoza on September 23-25. The congress and the accounting history sessions were a complete success. Twelve presentations were made in three parallel sessions.

- Concha Alvarez-Dardet, Juan Banos y Francisco Carrasco: *Diseño e implantación del sistema contable y de control en el proyecto de las nuevas poblaciones de Andalucía y Sierra Morena (1767-1770)*.
- Helena Benito Mundet: *La contabilidad de la Harinera La Montserrat durante el periodo de la posguerra*.
- Mercedes Calvo Cruz: *Los registros contables del depositario en la administración de los espolios y las vacantes en la diócesis de Canaria*.
- Salvador Carmona y Rafael Donoso: *Precios, espíritu de beneficios y sistemas de costes*.
- Esteban Hernandez Esteve: *Literatura contable española 1522-1943*.
- J. Julian Hernandez Borreguero y Rafael Donoso Anes: *Posibilidades y perspectivas para la investigación histori-co-contable en los fondos del Archivo de la Catedral de*

*Sevilla*.

- J. J. Lanero: *Aportaciones contables de un ingles desde Amberes: <A Breffe Instruction> de John Weddington (1567)*.
- Fernando Martin Lamouroux: *La crisis de la moneda de vellon en el siglo XVII*.
- Ramon Martinez Tapia: *<Le parfait negotiant> de Jacques Savary*.
- Miriam Nunez Torrado: *Cambio economico y sistemas de informacion: la renta de la polvora en Nueva Espana*.
- Josep Maria Passola: *El nacimiento de la banca publica. Las Taules de Canvi*.
- Jorge Tua Pereda, Lorenzo Mate Sadornil y Begona Prieto Moreno: *El Libro de la Obra de la Iglesia de Santo Domingo de Silos*.

The presentation was of major interest to those from other countries as well as Spain and involved subjects from the fourteenth to twentieth century. The subjects were diverse, but many involved public accounting, English accounting, and Spanish accounting. The discussion following the presentations was extensive and interesting.

et al.: Accounting historians notebook, 2000, Vol. 23, no. 1  
**Calkins, S. S. *An Accountant's Assistant or Instruction for  
Commercial Students*, Oberlin, Ohio 1865**

by  
*Robert Bloom*  
*John Carroll University*

This book was intended for business students as part of a course of study. The author encourages readers to memorize and understand its contents - definitions, rules, and procedures to expedite completion of the course. The author, S. S. Calkins, is listed as the proprietor of a commercial institute in Oberlin, Ohio. The book consists of only 8 pages. Particular emphasis is placed on double-entry bookkeeping rules along with explanations to aid the students in their studies.

The terms analyzed in the book includes the following:

account	journalizing
capital stock	ledger
consignor	partner
credit	posting
daybook	premium
debit	promissory note
discount	receivables
double entry	transactions
interest	trial balance
journal	

The book also includes business abbreviations such as:

bal. - balance	ins. - insurance
cr. - credit	pd. - paid
dr. - debit	mdse. - merchandise

Finally, the book contains "characters," including +, -, =, #. Contents of two pages from the book are as follows:

One Person engaged in trade is called a "Sole Trader", and his capital invested is usually represented in the Ledger under the title of "Capital Stock." When the capital of the concern is represented thus, the books are called a "Stock Set."

The *Sole Trader* may commence business in *three ways*, and close with *thirteen* different

results, as follows:

Commence *Solvent with Capital*, or above 0,  
and close with

*Gain*; then  $G. + C. = P. W.$

*Loss less than amount invested*;  
then  $C. - L. = P. W.$

*Loss equal to amount invested*;  
then  $C. - L. = 0.$

*Loss greater than amount invested*;  
then  $L. - C. = \text{Insolvency.}$

"*Loss and Gain*" equal; then Capital invested is the  $P. W.$

Commence *Solvent without Capital*, (or at 0,) and close with

$L. = G.$ , with condition as at commencing;

$L.$  and be insolvent the amount of Loss;

$G.$  and have Capital to the amount of Gain.

Commence *Insolvent*, (or below 0,) and close with

$L. = G.$  and be Insolvent as at commencing;

$L.$  then  $In. + L. = In.$  at closing;

$G. < In.$  " $In. - G. = In.$  at closing;

$G. = In.$  " $G. - In. = 0.$

$G. > In.$  " $G. - In. = C.$  at closing.

A "Commission Merchant" is one who buys and sells Merchandise for others, receiving for his services as Agent, a Compensation equal to a specified per centage of the total sales, or purchases. Therefore "Commission" is labor compensated by an allowance of a per cent. of the amount of sales, purchases, or productions.

The Merchandise which the Commission Merchant receives, is called a "Consignment,"

and he is the "Consignee," the party who consigned it is the "Consignor." The Consignee opens an account with the "Consignment," when he receives it, and Debits it for charges he may have against it for freight, drayage, etc; also it is charged for any part of the value of the property which he may advance to the Consignor before it is sold.

When the property is sold, "Consignment" account is credited for the sales. When all is sold, the account with the "Consignment" is closed, and "Account sales" rendered to the Principal. The process of closing a Consignment is as follows:

Compute Commission on the total sales at the established rate, and Debit the Consignment for Commission, and also all charges for Storage, Labor, Advertising, Drayage, etc., as may be necessary, and Credit "Commission" and "Charges" accounts for the same.

Then deduct all these charges (including freight, etc.) from the total sales, and the balance will be the "Net Proceeds" of the Principal. Debit the Consignment account for this balance, and Credit the Principal for the same. If the proceeds are remitted to the Principal, then he is not credited, but credited instead the account of the thing sent.

**The Consignor** Debits "Shipment" account for the value of the Merchandise he ships to be sold on his own account, and Credits the same account for the proceeds when he receives the "Account Sales."

The books required specially by the Commission Merchant, are the Receiving Book, and Commission Sales Book; and these may be combined.

**Compound Company Business**—When the Consignment is to be sold for the joint account of the Consignor and Consignee, a temporary partnership is formed, and both parties share in the Gain or Loss. The Consignor Debits "Shipment Company," or "Adventure Company" for his share of the cost or value of the

Merchandise, and Debits the Consignee for this share.

The Consignee Debits "Merchandise Company, or "Sales Company" for his interest in the joint property, and Credits the Consignor, from whom he receives that interest. He also charges the same account for any expenses he may pay for freight, etc. The "Merchandise Company" account is Credited for the total sales, and when the property is all sold, the account is closed, and "Account Sales" is rendered to the other interested parties.

If a third party has an interest in the property to be thus sold, he debits "Adventure Company," and credits the party who furnished his share.

The process of CLOSING is as follows: Compute Commission on the total sales, and make out all other charges against the Company, and Debit the account (Merchandise Company) for the same. Then deduct all the *Company Expense* from the total sales, to find the *Net Proceeds* of the Company; which you will then divide between the interested parties. Credit the partner (or partners, for the Company may be composed of several firms,) for this Net Proceeds, and for your Gain, and Debit the "Merchandise Company" for the same amounts. If you have LOST, "Loss and Gain" account must be Debited for the Loss, and the "Merchandise Company" be Credited for the same.

Your Gain or Loss is found by getting the difference between YOUR NET PROCEEDS and YOUR SHARE of the first cost of the Company Merchandise.

The entries as above are made when the accounts are kept on the "*half system*." The "*whole system*" will be illustrated to students.

[In all examples of Commission and Compound Company Business, the Student should make out all Bills, Invoices, Commercial Paper, and Account Sales, which the transactions involve. If proficiency or graduation is desired, this direction must invariably be complied with.]

## HISTORY IN PRINT

An increasing amount of research in accounting history is being published throughout the world in various books and periodicals other than those published by the Academy. The editors of *The Notebook* provide this section to identify accounting history research that may be of interest and use by members of the Academy. We encourage you, the readers of *The Notebook*, to advise us of many such publications in an effort to provide the broadest coverage and recognition of accounting history research.

*Accounting History*, Vol. 4, No. 1 (1999),  
(Selected Items):

Baldwin, Trevor J. and Robert H. Berry. "The measurement of nineteenth century accounting error: cases from the British coal industry 1864-1900."

Pong, Christopher K.M. "Jurisdictional contests between accountants and lawyers: the case of off-balance sheet finance 1985-1900."

Rutherford, Brian A. "Creative compliance and behavior in response to mandatory changes in accounting policy: three cases from pre-Dearing Britain."

Williams, Robert B. "Lifting stones: a place for microhistory in accounting research."  
*Accounting History*, Vol. 4, No. 2 (1999),  
(Selected Items):

Jones, Stewart. "UK companies legislation: accounting publicity and 'mercantile caution,' a response to Maltby." pp. 73-86.

Maltby, Josephine. "Accounting does not 'evolve': a reply to Jones." pp. 87-100.

Parker, Lee D. "Historiography for the new millennium: adventures in accounting and management." pp. 11-42.

Potter, Brad. "The power of words: explaining recent accounting reforms in the Australian public sector." pp. 43-72.

*Accounting, Business and Financial History*, Vol. 9, No. 3 (1999),  
(Selected Items):

Ballas, Apostolos A. "Privatizing the statu-

tory auditing services in Greece." pp. 349-374.

Lacombe-Saboly, Michele. "The accounting practices of a sixteenth-century pastel merchant from the French region of Toulouse." pp. 291-306.

Thick, Anne. "Accounting in the late medieval town: the account books of the stewards of Southampton in the fifteenth century." pp. 265-290.

Anonymous. "Management accounting in China: changes, problems and the future." *Management Accounting-London*, Vol. 77, No. 1, 1999, pp. 48-50.

Anonymous. "Research into the early days of accounting." *Management Accounting-London*, Vol. 77, No. 1, 1999, pp. 65-66.

Bloom, Robert. "A History of Accounting in the United States." *Government Accountants Journal*, Vol. 48, No. 1, 1999, p. 56.

Chambers, R. J. "The case for simplicity in accounting." *Abacus*, Vol. 35, No. 2, 1999, pp. 121-137.

Edwards, J. R. "A lost accounting system and its significance for classical capitalism: The double account system at Schneider & Company in the mid-nineteenth century." *Accounting & Business Research*, Vol. 29, No. 2, 1999, pp. 175-176.

Guthrie, James E. and Lee D. Parker. "A quarter of a century of performance auditing in the Australian federal public sector: A malleable masque." *Abacus*, Vol. 35, No. 3, 1999, pp. 302-332.

Light, Larry. "Goodwill accounting: Go Refigure." *Business Week*, No. 3644, 1999, p. 188

Olson, Wallace E. "The accounting profession in the 20th century." *CPA Journal*, Vol. 69, No. 7, 1999, pp. 28-33.

Snell, K D M. "The account book of Clement Taylor of Finisthwaite." *Economic History Review*, Vol. 52, No. 3, 1999, pp. 575-576.

Special Section of  
*THE EUROPEAN ACCOUNTING REVIEW*  
ON  
MAPPING VARIETY IN THE HISTORY OF ACCOUNTING AND  
MANAGEMENT PRACTICES

Guest Editors: Salvador Carmona & Luca Zan

CALL FOR PAPERS

Research in accounting and management history has attracted considerable academic interest during the past decades. The academic debate has witnessed both the emergence of new forms of inquiry and interpretation of accounting and management practices (e.g., the New Accounting History) and the increasing reputation of Conventional Accounting History research. Accounting history research, accordingly, has become a constitutive element for the overall accounting research agenda. The European Institute for Advanced Studies in Management (EIASM) echoed the rising importance of the field and launched a series of accounting and management history workshops to dynamize research and interaction among interested scholars.

The Special Section aims at publishing high quality, primary source based papers. We encourage submissions that reflect the rich variety of the settings, issues and research traditions that characterize present developments in accounting and management history research. Contributions to the Special Section may either provide detailed descriptions of relevant management and accounting practices or draw on primary, archival sources to address and extend a theoretical framework. We welcome investigations drawing on a wide range of contexts. Accordingly, the Special Section could include, for example, papers focusing on the evolution of accounting and management practices either within single organizations, or within systems such as networks and districts, or across populations of organizations; papers dealing with private, profit-seeking firms as opposed to public and non-for-profit organizations; or articles which examine the nature and changes in the wider institutional context of firms (e.g., legal systems and norms). A focus on different time horizons is encouraged, especially on protoindustrial settings. Research on the evolution of the accounting and management professions, and the market at large, are also welcome. Such analyses may either address historical settings characterized by tough competition and the self-regulatory role of the accounting profession or focus on the imposing role of the different forms of the public sector on the economy and the profession. In particular, we encourage submissions covering comparative, international issues. Lastly, the Special Section seeks contributions on a sweeping number of topics. We encourage, thus, submissions examining topics of recurrent interest for accounting historians (e.g., the implementation of the double-entry bookkeeping method) as well as those that entered more recently the research agenda of the field (e.g., the role of accounting systems in the construction of the economic rationality).

Authors are asked to follow the Instruction for Authors' guidelines of *The European Accounting Review*. All papers will be subject to the EAR's normal refereeing process. Authors wishing to discuss their papers prior to submission may contact any of the Special Section guest editors. Though longer papers may be submitted for publication consideration, final papers should limit their length to a maximum of 8,000 words. The deadline for submission of papers is **October 15, 2000**. Authors should submit **five copies** of the manuscript to just one of the guest editors, Salvador Carmona, to simplify the procedure.

Professor Salvador Carmona  
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et al.: Accounting historians notebook, 2000, Vol. 23, no. 1  
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Check Payable to: The Academy of Accounting Historians  
 Kathy Rice, Administrative Coordinator, Academy of Accounting Historians  
 Culverhouse School of Accountancy  
 Box 870220  
 Tuscaloosa, Alabama 35487-0220

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**AVAILABLE ON THE WEB:**

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 by S. Paul Garner Free  
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Accounting Historians Notebook, Vol. 23 [2000], No. 1, Art. 15  
**ACADEMY OF ACCOUNTING HISTORIANS**  
**2000 Committee Charges and Members**

**Education Committee**

**Charges**

1. Assemble materials that foster the integration of history into the accounting curriculum.
2. Determine the appropriate mechanism(s) to disseminate the materials.
3. Disseminate the materials.
  - Ross Tondkar, Chair  
(rtondkar@busnet.bus.vcu.edu)
  - Deborah S. Archambeault  
(SUNY-Albany)
  - Judith Walo (waloj@cssu.edu)

**Administrative Policies Committee**

**Charges**

- Update and revise the administrative policies manual as needed.
- John T. Rigsby, Chair  
(Mississippi State University)
  - Ashton C. Bishop, Jr.  
(James Madison University)
  - Hans J. Dykxhoorn  
(Western Michigan University)
  - Tonya K. Flesher  
(The University of Mississippi)

**Endowment Committee**

**Charges**

- Assist the Academy in raising funds for its scholarly and research activities.
- Gary Previts, Chair  
(gjp@po.cwru.edu)
  - Dan Jensen (jensen.7@osu.edu)
  - Eugene Flegm
  - Andy Bailey

**Financial Advisory Committee**

**Charges**

1. Provide advice to the Treasurer and the Board concerning the need for, feasibility, and timing of a dues increase.
2. Determine if the dues can be assessed as part of the registration fee for the annual research conference.

- Cheryl McWatters, Chair  
(McGill University)
- Al Mayer  
(University of North Texas)
- Joni Young  
(University of New Mexico)

**Membership Committee**

**Charges**

1. Review and update the Academy's membership brochure.
2. Write to AAH members at accounting departments with doctoral programs and ask them to distribute the membership brochures to their doctoral students as well as faculty in their departments.
3. Compile a list of authors of accounting history papers from journals other than the AHJ, refer to the AAH membership roster to determine if the authors are members, and contact non-member authors about joining the AAH.
4. Arrange to have AAH membership brochures distributed at regional meetings of the American Accounting Association as well as meetings in Canada and outside North America (work jointly with the Overseas Relations Committee on this charge).
  - Jeannette Sanfilippo, Chair
  - Michael Scorgie  
(m.scorgie@latrobe.edu.au)
  - David Oldroyd  
(david.oldroyd@nc.ac.uk)
  - Bob van den Brand  
(Tilburg University,  
B.R.C.J.vdnBrand@kub.nl)

**Overseas Relations Committee**

**Charges**

1. Based on the results of the member survey, recommend ways that the Academy can expand its services to overseas members and increase overseas members' involvement in Academy activities.

2. Work with the Membership Committee to contact members of accounting organizations outside of North America to request their help in distributing AAH membership brochures at meetings of those organizations.

- Abdel Agami, Chair  
(aagami@odu.edu)
- Sven-Arne Nilsson  
(sven-arne.nilsson@se.arthura)
- Peter J. Clarke  
(pclarke@ollamh.ucd.ie)
- Michael J. R. Gaffikin  
(gaffikin@uow.edu.au)
- Ignace DeBeelde  
(ignace.debeelde@rug.ac.be)
- Shiqeto Sasaki  
(sasakish@isc.senshu-u.ac.jp)

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#### Nominations Committee

##### Charges

1. Identify and nominate candidates for officers and trustees.
  - Dale Fleisher, Chair
  - Elliott Slocum  
(accels@langate.gsu.edu)
  - Tom Lee (tlee@alston.cba.au.edu)
  - Barbara Merino
  - Gary Previts

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#### Program Committee, Annual Conference

##### Charges

1. Prepare and publish a call for papers in the *Notebook*, on the Academy web site, and in other accounting organizations' newsletters.
2. Mail the call for papers to AAH members.
3. Prepare a conference announcement and publish in the *Notebook*, on the Academy web site, and mail to AAH members.
4. Organize a manuscript review committee.
5. Arrange concurrent paper sessions and plenary sessions for conference.
6. Prepare Proceedings, registration packets, name tags, CPE forms, and other

materials necessary for the conference.

- Dan Jensen, Chair  
(jensen.7@osu.edu)
- Ashton Bishop (bishopac@jmu.edu)
- Gyan Chandra  
(chandrg@muohio.edu)
- Ed Coffman  
(ecoffman@busnet.bus.vcu.edu)
- Julia Grant (jsg2@po.cwru.edu)
- Paul Miranti  
(miranti@everest.rutgers.edu)

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#### Program Committee, Pre AAA Conference

##### Charges

1. Prepare and publish a call for papers in the *Notebook*, on the Academy website, in other accounting organizations' newsletters, and mail to AAH members.
2. Prepare a conference announcement and publish in the *Notebook*, on the Academy website, and distribute by mail.
3. Organize a manuscript review committee.
4. Arrange concurrent paper sessions and plenary sessions for conference
5. Prepare registration materials including CPE forms.
  - Barbara Merino, Chair
  - Al Mayer

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#### Public Relations Committee

##### Charges

1. Staff the AAH booth at the AAA annual meeting.
2. Design new AAH t-shirts and have them printed for the AAA annual meeting booth.
3. Work with the Program Committee to contact Hall of Fame members concerning the book auction.
4. Conduct the silent book auction at the annual AAH research conference.
  - Marilynn Collins, Chair  
(mcollins@jcu.edu)
  - George Romeo
  - Kel-Ann Eyler  
(keyler@gsu.edu)

**Regional Programs and Continuing  
Education Committee**

**Charges**

1. Serve as liaison to the AAA and its regions and offer assistance with reviewing manuscripts for their meetings.
  2. Develop and coordinate continuing education programs in conjunction with AAA regional and national meetings.
    - Joann N. Cross, Chair  
(crossj@uwosh.edu)
- Regional Coordinators:
- Northeast – Tom Tyson  
(tyson@sjfc.edu)
  - Mid-Atlantic – Paul Miranti  
(miranti@everest.rutgers.edu)
  - Southeast – Jan Heier  
(jheier@monkaum.edu)
  - Ohio – Vaughn Radcliffe  
(vsr3@po.cwru.edu)
  - Midwest – Hans Dykxhoorn  
(Hans.Dykxhoorn@wmich.edu)
  - Southwest – Sandra Welch  
(swelch@utsa.edu)
  - West – Teresa Gordon  
(tgordon@uidaho.edu)
  - National – Hans Dykxhoorn  
(Hans.Dykxhoorn@wmich.edu)
  - Victoria Beard  
(vbeard@badlands.nodak.edu)

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**Research Committee**

**Charges**

1. Review the various approaches to historical work.
2. Recommend ways to create confluence between the various approaches.
  - Vaughan Radcliffe, Chair
  - Rachel Baskerville  
(rbasker@comc.auckland.ac.nz)
  - Anthony P. Curatola  
(curatola@worldnet.att.net)
  - Roger Daniels  
(danielsr@cofc.edu)
  - Keith McMillan, S.J.
  - Paul Shoemaker

**Strategic Action Committee**

**Charges**

1. Study and make recommendations concerning the reorganization of responsibilities of AAH officers.
  - Ashton Bishop, Chair
  - Dale Flesher (acd1f@olemiss.edu)
  - Finley Graves (fgraves@ksu.edu)
  - Bill Samson  
(wsampson@alston.cba.ua.edu)
  - Elliott Slocum
  - Tom Lee
  - Ross Tondkar
  - Ed Coffman
  - Gary Previts

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**Richard G. Vangermeersch Manuscript  
Award Committee**

**Charges**

1. Prepare and publish announcements of the award.
2. Select the outstanding manuscript under established guidelines.
3. Present the award at the annual AAH research conference.
4. Arrange for the manuscript to be considered for publication in the AHJ.
  - Donna L. Street, Chair  
(streetdl@jmu.edu)
  - Garry D. Carnegie  
(carnegie@deakin.edu.au)
  - Robert Bloom (rbloom@jcu.edu)
  - Christopher J. Napier  
(cjn@socsci.soton.ac.uk)

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**Hourglass Award Committee**

**Charges**

1. Solicit and review resume of candidate for the Hourglass Award
2. Recommend an award recipient(s) who has made significant contributions to the study of accounting history to the President.
3. Present the award at the annual AAH research conference.
  - Richard Vangermeersch, Chair  
(University of Rhode Island)
  - Gary Spraakman (York University)
  - Marc Nikitin  
(University of Orleans, France)

**Charges**

1. Evaluate submissions of candidates for life membership in the Academy.
2. Make a recommendation concerning new life memberships to the Board of Trustees.
  - Dan Jensen, Chair  
(Ohio State University)
  - Ed Coffman  
(Virginia Commonwealth University)

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**Web Technology Committee**

**Charges**

Work with the Academy's Webmaster to:

1. Evaluate the Academy's Web site.
2. Determine the changes that should be made to increase traffic to the site and provide more information to users.
3. Determine how the Academy's publications can be put on the Web in abstract or other researchable form.
4. Consider additional links to other sites, including international sites, and how changes on the site can be announced to members via email.
5. Consider the costs, funding, administration, etc. of developing a more dynamic site.
  - Ram Sriram, Chair (rsriram@gsu.edu)
  - Gary Previts (gjp@po.cwru.edu)
  - Kevin Carduff  
(kcc@guinness.som.cwru.edu)
  - Elliott Slocum (accels@langate.gsu.edu)
  - Dale Flesher (acd1f@olemiss.edu)
  - Tonya Flesher (actonya@olemiss.edu)
  - Kumar Sivakumar (ksivakumar@gsu.edu)

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**Committee to Review Academy Operations and Communications**

**Charges**

1. Review the results of the Academy's member survey.
2. Review the Academy's methods of operations and communication.
3. Make recommendations concerning needed changes in the operations and communications to make the Academy more sensitive to the needs

of the members.

- Tom Tyson, Chair  
(St. John Fisher College)
- Vaughan Radcliffe  
(Case Western Reserve University)
- Laura MacDonald  
(Wilfrid Laurier University)
- Ralph Tower  
(Wake Forest University)
- Patricia Mounce  
(Eastern Kentucky University)
- John Rigsby  
(Mississippi State University)
- Cheryl McWatters  
(McGill University)

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**Publications Committee**

**Charges**

1. Develop procedures that should be followed in searching for and selecting editors of the *AHJ*, the *Notebook*, and the monograph series.
2. Develop procedures that should be followed to ensure a smooth transition between editors.
3. Begin the search for new editors for the *Notebook* and the monograph series.
  - Joann Noe Cross, Chair  
(University of Wisconsin - Oshkosh)
  - Richard Fleischman  
(John Carroll University)
  - Elliott Slocum  
(Georgia State University)
  - Ram Sriram  
(Georgia State University)
  - Finley Graves  
(Kansas State University)
  - Steve Walker  
(University of Edinburgh)
  - Jan Heier (Auburn University)

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**2004 World Congress of Accounting Historians Committee**

**Charge**

1. Begin discussions with appropriate individuals to determine if the 2004 World Congress can be organized in St. Louis, Missouri.
  - Dale Flesher, Chair

ACCOUNTING...continued from page 1  
 Of these 13 classifications, 4 (a, c, e and k) were long lasting and listed in Table 3. The other 8 classifications are listed in Table 2.

**Table 2**  
**Number of Listings in Categories**  
**b, d, f, g, h, i, j, l and m**

	Year	Number of Listings
(b) Account Adjuster	1854	1
(d) Accountants	1865	7
	1866	8
(f) Adjuster of Complicated Accounts	1869	1
	1870	2
	1871	2
	1872	4
(g) Account Auditors and Adjuster of Complicated Accounts and Books	1873	1
	1876	1
	1880	1
	1881	1
(h) Account Auditors and Adjusters of Complicated Accounts	1874	3
	1875	1
	1876	3
(i) Account Adjuster and Auditor of Complicated Accounts and Estates	1877	1
(j) Account Auditor	1877	1
	1878	1
	1879	2
	1880	1
(l) Account Adjuster, Auditor, and Examiner of Complicated Accounts And Books	1882	1
	1883	1
	1897	1
(m) Public Accountants	1898	2

1861	8	1			9	0
1862	11	1			12	1
1863	9	1			10	2
1864	9	1			10	2
1865	0	1			8	2
1866	0	3			10	3
1867	0	2			2	1
1868	0	5	1		6	2
1869	0	6	2		7	1
1870	0	10	2		11	2
1871	0	9	1		10	1
1872	0	14	2		16	3
1873	0	13	1		14	1
1874	0	11	1		12	1
1875	0	11	1		11	1
1876	0	10	2		9	3
1877	0	15	1		16	2
1878	0	9	1		9	1
1879	0	22	2		23	1
1880	0	19	1		21	1
1881	0	0	1	21	21	1
1882	0	0	1	19	20	2
1883	0	0	1	30	30	2
1884	0	0	1	32	32	4
1885	0	0	1	32	32	2
1886	0	0	1	40	40	4
1887	0	0	2	41	41	6
1888	0	0	3	44	44	6
1889	0	0	4	49	50	7
1890	0	0	6	52	52	8
1891	0	0	6	52	52	8
1892	0	0	8	53	53	10
1893	0	0	9	50	50	12
1894	0	0	8	56	56	8
1895	0	0	9	65	65	8
1896	0	0	9	67	67	7
1897	0	0	11	66	66	7
1898	0	0	11	81	81	9
1899	0	0	14	83	83	15

Table 4 compares Boston, New York, Chicago, and Philadelphia using the non-duplicative numbers, as I assume Littleton did.

**Table 4**  
**Comparison of Boston, New York,**  
**Chicago, and Philadelphia**  
**1870-1899**

Year	(a)	(c)	(e)	(k)	Total Non-duplicative Number	With Ads	Boston	New York	Chicago	Philadelphia	
1849	3				3	0	11	12	2	14	
1850	6				6	0	10	11	4	27	
1851	4				4	0	16	16	2	24	
1852	3				3	0	14	11	2	20	
1853	4				4	0	12	18	6	22	
1854	4				5	0	11	22	0	17	
1855	4				5	0	9	24	1	15	
1856	8	1			9	0	16	20	4	11	
1857	9	1			10	0	9	24	0	14	
1858	4	1			5	0	23	41	7	16	
1859	5	2			7	0	1880	31	3	15	
1860	10	1			11	0	1881	31	6	13	
							1882	20	36	4	18
							1883	30	33	7	12
							1884	32	47	13	21

1885	32	47	8	36	Charles French	1857-1857
1886	40	45	6	33		1859-1866
1887	41	55	13	32	Gustavus V. Hall	1878
1888	44	68	16	48		1880-1895
1889	50	61	19	39	George Holbrook	1854-1891
1890	52	66	24	35	George F. Hunting	1866-1874
1891	52	83	31	39	N. P. Lamson	1877-1888
1892	53	96	41	55	T. H. Leavitt	1849-1857
1893	50	107	51	50		1861-1863
1894	56	112	58	57		1865-1866
1895	65	138	64	67		1870-1873
1896	67	147	77	63		1875
1897	66	163	81	57	Bartlett Palmer	1888-1895
1898	81	173	81	63	J. S. Parsons	1875-1898
1899	83	183	71	74	C. T. Plimpton	1877-1898
					B. F. Tyler	1879-1892
					Chas. E. Wentworth	1880
						1887-1892

Certainly Boston was slightly ahead of Chicago and Philadelphia in the latter part of the 19th Century. New York City really took off, in relation to Boston in the 1890s. I have compiled two other Boston schedules which are too long to be presented herein, but which I will provide to anyone who requests them. The first schedule is a listing of accountants/accounting firms in the Business Section of the Boston City Directory from 1849 by classification and by advertising noted. There were some very long lasting Boston accountants/accounting firms through 1899, such as:

Amos D. Albee	1886-1899
John W. Anderson	1879-1880
	1886-1899
C. E. Comer	1886-1899
M. J. Fitzgerald	1891-1899
E. L. Goodwin	1874, 1877
	1880-1899
E. A. Grothusen	1881-1899
Wm. Franklin Hall	1887-1899
H. Kenney, Jr.	1885-1899
John M. Kingsbury	1887-1899
C. C. Kurtz	1869-1899
Rodney McLaughlin	1883-1899
H. A. Piper	1879-1899
J. L. Robinson	1881-1899
George T. Stoddard	1879-1899
A. C. Turner	1868-1899

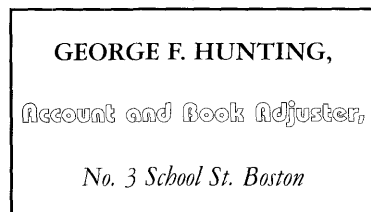
There were also some accountants/accounting firms which were long-lasting but didn't make it to 1899. There were:

E. T. Abbott	1884-1895
J. F. Ballister	1870-1892
H. D. Bradbury & Co.	1883-1898

	1888-1895
	1875-1898
	1877-1898
	1879-1892
	1880
	1887-1892

The second schedule is of ads placed in the Boston City Directory by accountants/accounting firms. I reviewed almost all the ads, but there were some missing pages in a few of the microfilm copies. I selected an ad the first time it appeared and if a material change was made in the ad for an accountants/accounting firm. This second schedule is important today for judgements about ads run where there were no professional restrictions on them. For the 20th Century it would be interesting and informative to trace the reactions to professional restrictions on ads to the ads in the Boston City Directories and, then, to ads in the Yellow Pages.

The first two ads in the schedule (1863, 1865) included accounting/bookkeeping as a minor part of (1863) a real estate firm and (1865) a commercial college. In 1866 the first accounting-only ad appeared as a business-card type of ad for George F. Hunting. (1866, p. 696)



Also, in 1866 a full-page ad for Trautmann-Perrin was placed with one line about accounting. The ads placed from 1867 through 1885 were relatively plain. In 1886 the Amos D. Albee ad featured him as an expert accountant as well as general agent from The Best Ink Well. The first more glitzy-type ad occurred in 1886 for N. P. Lamson & Loring S. Richardson.

(1866, p. 1704)

**N. P. LAMSON & LORING S. RICHARDSON,  
EXPERT ACCOUNTANTS.**

Adjusters, Auditors and Examiners of Complicated  
Railroad, Banking, and Mercantile Accounts

MINOT'S BUILDING,  
113 DEVONSHIRE ST., ROOM 35,  
BOSTON, MASS.

The four ads from the 1890 Boston City Directory were more detailed than before. These were six ads from the 1893 Boston City Directory. The Protective Auditing Association seemed to be a corporate form of ownership with also Real Estate, Houses and Land for sale. John Reckers seemed to be a diversified firm with Private Lessons in Bookkeeping, Mathematics, and Navigation. T. G. Kimball used bold face to advertise as a Public Accountant. W. Norton-Reid had an ad with small print which advertised services. W. Norton-Reid was a Fellow of the

American Association of Public Accountants. Lastly, from 1893, Maurice J. Fitzgerald advertised himself as a Public Accountant.

(1893, p. 2211)

**T. G. KIMBALL,  
PUBLIC ACCOUNTANT.**

*Accounts Audited. Books Opened and Closed.  
Special Systems to suit any Business.*

27 SCHOOL STREET, - - BOSTON, MASS.  
P.O. BOX 3581

In 1894, Edmund Willcox advertised himself as Gold Medallist, Institute of Expert Accountants and as "The Best Labor is the Cheapest." In 1895, six ads for accountants were placed on one page. In 1897, Edmund Willcox had an ad as Certified Member of the American Association of Public Accountants with specialties in: Accountancy; Auditing; Investigation; Consultation; and Contracts. Of ten ads selected from 1899 Boston City Directory, the last three—Safeguard Account Co.; Boston Bookkeepers Protective Associates; and Interstate Mercantile Agency—appeared to be corporate in nature.

I hope that other researchers in other Massachusetts' cities like Springfield and Worcester could add a similar listing for accountants/accounting firms and for ads in 19th Century Business City Directories.



**TORONTO...***continued from page 12*

Session J - Assessing Past Practices,  
Part 2

Moderator: Ed Coffman,

*Virginia Commonwealth University*

"Anson O. Kittredge: early accounting  
pioneer"

Larissa Kyj, *Rowan University* and

George Romeo, *Rowan University*

"Ther Ruck papers: early 18th century  
accounting in North America"

John Parkinson, *York University*

"Activity-based management revisited"

Glenn Vent, *University of Nevada* and

Ron Milne, *University of Nevada*

Discussant: Richard Fleischman,

*John Carroll University*

Speaker: Tom Lee, *President AAH*

"Internationalization of Accounting  
History Research"

Program: November 20, 1999

Session K - Accounting History Cases  
for Teaching, Part 2

Chair: Eldon Gardner,

*University of Lethbridge*

"The Louisville and Nashville Railroad:

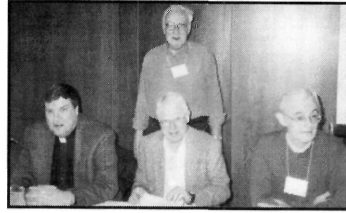
et al.: Accounting historians notebook, 2000, Vol. 23, no. 1  
a case study of operating analysis,  
1867-1873”  
Joseph Merrill, *Southern Utah University*

Jan Richard Heier, *Auburn University at Montgomery*

“A. R. Elson Mills’ Financial Statements, 1926 and 1937: an instructional case”

Robert Bloom, *John Carroll University* and  
William Cenker, *John Carroll University*

Discussants: John Parkinson, *York University*  
and Gary Spraakman, *York University*



*McMillan, Crieghton, Merrill, Lee*

Closing Plenary - Accounting History in Time, the General and the Specific

Moderator: Gary Spraakman, *York University*

Plenary Speakers: Norman Macintosh, *Queen’s University*, Vaughan Radcliffe, *Case Western Reserve University* and Joni Young, *University of New Mexico*

Session L - Management Accounting, Part 2

Moderator: Paul Van Dyke, *University of Southern California*, PhD student

“Testing the relevance lost paradigm: does academic management accounting lag practice?”

Laura MacDonald, *Wilfrid Laurier University* and Alan Richardson, *Queen’s University*

“On the relationship between financial accounting and management accounting in Canada”

Alan Richardson, *Queen’s University*

“Management and accounting discourse in historical perspective: an outline”

Luca Zan, *University of Bologna*

Discussant: Joel Amernic, *University of Toronto*



*Van Dyke, MacDonald, Zan, and Richardson*

Session M - The Professionalization Process in Accounting History

Moderator: Philip Crieghton, *Chartered Accountant and historian, retired*

“A social network analysis of the founders of institutionalized public accountancy”

Tom Lee, *University of Alabama*

“The audit-auditor ideal: a positive image for British Accountants 1875-1890”

Keith McMillan S. J., *Rockhurst College*

“Accountants’ professional walls”



*Fleischman, Young, Radcliffe, and Macintosh*

“Contemporary streams of accounting history: a review and call for confluence”

Richard Fleischman, *John Carroll University* and Vaughan Radcliffe, *Case Western Reserve University*

“A genealogical history of the accounting income sign”

Teri Shearer, *Queen’s University* and Norman Macintosh, *Queen’s University*

“Risk(ing) metaphors”

Joni Young, *University of New Mexico*

Speaker: Kathleen Sinning, *President-Elect, AAH*

“Planning for Academy Activities for the Year 2000”

### 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, P.O. Box 4050, Atlanta, GA 30302.



TRUSTEES...continued from page 14

- nature be added to the Policies and Procedures manual.
- b. *Accounting Historians Notebook* (Elliott Slocum)
- The *Notebook* has been delayed in printing (six weeks so far).
  - The Academy is still looking for a replacement for Elliott Slocum as editor.
- c. Monograph Series (Finley Graves)
- There has been no progress on converting Keith McMillan's dissertation into a monograph. Keith is currently publishing material from the dissertation and this may obviate the need to publish the dissertation.
  - A new proposal by Paul Miranti and Steve Loeb is being considered.
  - The Academy needs to replace Finley Graves as editor of this series and/or reconsider the need for the monograph series.
3. Reports from the Centers - no reports were given.
4. Conferences
- a. 1999 Fall Research Conference - regarded as a success, attendance was down from last year but fund-raising was very successful.
- b. 2000 fund raising is progressing well; conference fee has been raised by \$10.
- c. 2001 La Fonda Inn Santa Fe has been booked; no budget has been established.
- d. 2002 planning committee has been formed.
- e. 8th World Congress has asked for a subvention.
- Moved that a subvention of no more than \$3,000US from general funds be approved to aid the 8th World Congress of Accounting Historians. Motion passed.
5. Committee Reports
- a. Administrative (Alan Richardson) - report attached.
- The Policy and Procedures Manual has been completed by the committee (John Rigsby, chair). The Manual will now be reviewed by each incumbent in a position named in the manual to ensure that it is comprehensive. In addition, officers should look for areas that need to be included in the manual. Two items emerging from this meeting are the need for a policy on editorial succession and a conflict of interest policy.
- b. Education (Ross Tondkar) - report attached.
- c. Endowment - given under item 4.
- d. Financial Advisory - no report.
- e. Hourglass Award - the committee (Lee Parker, chair) has completed its activities.
- f. Membership - no report.
- g. Public Relations - Marilyn Collins has taken over as chair of the public relations committee.
- h. Research - no report. The lack of a report is of concern to the officers, and will be pursued by President-elect Sinning.
- i. Editor Search AHJ - Stephen Walker has been appointed as editor.
- j. Vangermeersch Award - no award was given as no submissions were received. The terms of reference of the award will be changed to allow co-authors.
6. Strategic Issues 2000
- a. A strategic planning meeting will be held in Indianapolis April 14-15, 2000, with President-elect Sinning. A key issue is increasing competition for the *Accounting Historians Journal*, and the possibility of a new accounting history organization being formed outside the US.
7. New Business
- a. Chambers Archive
- Moved that the Academy of Accounting Historians endorse the creation of the Chambers Archives at the University of New South Wales, Sydney, Australia. Motion passed.

TRUSTEES...continued on page 6