2001

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The Year 2000 Research Conference of the Academy of Accounting Historians was held in conjunction with The Ohio State University on November 9 - 11, 2000 to celebrate the fiftieth anniversary of the Accounting Hall of Fame. The conference, titled “Challenges and Achievements in Accounting during the Twentieth Century,” looked at how the accounting profession has responded to change during the Twentieth Century. Conference attendees were welcomed by Dean Joseph A. Alutto of the Fisher College of Business and opening remarks were made by President William E. Kirwan of The Ohio State University.

The four plenary sessions were The Accounting Profession in the United States, International Accounting and the Global Accounting Profession, Accounting Research and The Academic Experience: Accounting Faculty and Students.

In Plenary I, The Accounting Profession in the United States, panelists considered (a) whether the profession, in an attempt to establish its own rules, had had sufficient impact to continue in self-regulation and (b) whether technology had so supplanted traditional methods that accountants have entered a period of decline which puts their very existence in doubt.

In the second plenary, International Accounting and the Global Accounting Profession, the panelists discussed the development of international accounting standards across national boundaries. Support was raised for convergence of standards and/or frameworks rather than harmonization as it is traditionally understood. The history of the International Accounting Standards Committee was also discussed.

In the third plenary, Accounting Research, panelists considered whether or not research has informed practice.

The final plenary, The Academic Experience: Accounting Faculty and Students, discussed the shortage and preparation of both faculty and students was the topic of discussion.

The Friday luncheon featured Barry Melancon, President of the American Institute of CPAs. He indicated that the CPA profession is moving away from a reliance on regulation to a focus on market forces, and hence, the development of the new “Global Designation.” He viewed the Global Designation as a step toward the “managed evolution of the profession.”

The reception and dinner featured the induction of Charles W. Haskins into the Hall of Fame and a speech by Lynn E. Turner, Chief Accountant with the U.S. Securities and Exchange Commission.

The Saturday luncheon featured the presentation of the Academy of Accounting Historians Hourglass Award to Yannick Lemarchand of the Universite de Nantes by Richard Vangermeersch.
THE ACADEMY OF ACCOUNTING HISTORIANS
2001 FUNCTIONS

Spring Meeting of Officers, Trustees and Committee Chairs
April 7, 2001 - 12:00 noon
Midwest Regional AAA
St. Louis, Missouri

Meeting of Officers, Trustees and Committee Chairs
August 14, 2001
Annual AAA Meeting
Atlanta, Georgia

Past Presidents’ Dinner
August 15, 2001 - 6:00 p.m.
Annual AAA Meeting
Atlanta, Georgia

Member Reception
August 15, 2001 - 8:00 p.m.
Annual AAA Meeting
Atlanta, Georgia

Annual AAH Research Conference
November 15-17, 2001
La Fonda Inn
Santa Fe, New Mexico

Meeting of Officers, Trustees and Committee Chairs
November 17, 2001
La Fonda Inn
Santa Fe, New Mexico

THE ACCOUNTING HISTORIANS NOTEBOOK

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Webmaster: Gary J. Previts
Case Western Reserve University
Message From the President

Dear Academy Members,

First of all, I would like to thank you for the opportunity to serve you as President of the Academy. I have been a member of the Academy since I began my career as an accounting academic in 1983, and I have made many of my closest friends through Academy activities. Indeed, the Academy has in many ways shaped my career, and I am grateful for the opportunities it has afforded me. I would also like to thank all of you who have accepted committee assignments. All of the services that the Academy provides would not be possible without the hard work of the Academy’s committees.

There are several individuals whom I would like to thank individually for their outstanding and special service in the recent past. Dick Fleischman handed over the editorial reins of The Accounting Historians Journal to Steve Walker after the appearance of the last issue. The quality and significance of AHJ have grown steadily over the years, Dick being the most recent in a succession of editors who have contributed to the journal’s maturation. The journal, however, was ripe for Dick’s intellectual prowess and uncompromising standards when he assumed the editorship. Thank you Dick for consolidating the work of the previous editors and moving the journal forward. The Academy is most fortunate that Steve Walker has accepted the editorship. We can rest assured that the journal will continue to grow in stature with Steve in charge.

Another individual who deserves our thanks is Elliott Slocum. Elliott has for a number of years served as editor of The Accounting Historians Notebook, but has handed his duties over to Joann Noe Cross. Indeed, the last issue was his final one. The Notebook is in many respects the lifeline of the Academy, keeping us informed of the organization’s activities and members’ achievements. Elliott has faithfully performed his duties as editor, and we thank him for his service. Elliott, however, has hardly retired. He remains Director of the Academy’s Accounting History Research Center at Georgia State University and is working with Ram Sriram and Kumar Sivakumar to organize the Academy’s AAA pre-conference in Atlanta Georgia in August.

We owe a great deal of thanks to Kathy Sinning for her work on improving the Academy’s Home page. Kathy took on that responsibility during her Presidency last year, and she has made a tremendous difference. If you have not visited our Home page recently, you should do so (http://weatherhead.cwru.edu/Accounting/). It is well designed and easy to use. This year, Kathy has agreed to serve as chair of the Information Technology Committee and to see her efforts through. At her suggestion, I asked Tommie Singleton to serve as the Academy’s Webmaster. Tommie is extremely knowledgeable and will help us keep our Home page attractive and up to date.

At last year’s business meeting in Columbus, Ohio, the Academy voted to change its structure. Although Kathy Sinning described the proposed changes in her last President’s message, they warrant recounting since they are far-reaching and now in effect. In the past, there was a three-year path to the Presidency. One served first as Second Vice President, then as First Vice President, and finally as President Elect before becoming President. The duties of the First and Second Vice Presidents were minimal. In addition, the primary duty of the President was to organize the Academy’s fall research conference. And since organizing the conference also entailed choosing a location and negotiating hotel space, planning the conference often occupied the President’s attention from the time he or she was Second Vice President. Preoccupation with the conference left little time for strategic planning or visioning. To alleviate this problem, last year’s Strategic Planning Committee proposed transforming the First and Second Vice President’s offices to functional offices. These offices are now Vice President-Communications and Vice President-Conferences and Partnerships. The Vice President-Communications will oversee the operation of the Academy’s fall research conference and since organizing the conference also entailed choosing a location and negotiating hotel space, planning the conference often occupied the President’s attention from the time he or she was Second Vice President. Preoccupation with the conference left little time for strategic planning or visioning. To alleviate this problem, last year’s Strategic Planning Committee proposed transforming the First and Second Vice President’s offices to functional offices. These offices are now Vice President-Communications and Vice President-Conferences and Partnerships. The Vice President-Communications will oversee the operation of the Academy’s publications as well as any transitions between editors. The Vice President-Conferences and Partnerships will select conference sites, identify potential co-sponsors of conferences, and liaise

(Continued on page 6)
Welcome and Opening Remarks
Dean Joseph A. Alutto,
Fisher College of Business
President William E. Kinwan
The Ohio State University

Plenary Session I: The Accounting Profession in the United States
Discussion Leader:
Gary John Previts,
Case Western Reserve University
Panel:
Dennis R. Beresford,
University of Georgia
J. Michael Cook,
Deloitte & Touche
James Don Edwards,
University of Georgia
Robert K. Elliott, KPMG
Donald J. Kirk,
Public Oversight Board
Ray J. Groves, Ernst & Young

Plenary Session II: International Accounting and the Global Accounting Profession
Discussion Leader: Arthur Wyatt,
University of Illinois
Panel:
Andrew D. Bailey,
SEC and University of Illinois
Charles A. Bowsher,
Public Oversight Board
Sir Bryan Carsberg, International Accounting Standards Committee
Anthony T. Cope, FASB
Mary B. Tokar, KPMG

Luncheon
Introduction:
Gary J. Previts,
Case Western Reserve University
Speaker: Barry C. Melancon, AICPA

Plenary Session III: Accounting Research
Discussion Leader:
J. Richard Dietrich,
The Ohio State University
Panel: Joel S. Demski, University of Florida
Nicholas Dopuch, Washington University
Richard V. Mattessich,
University of British Columbia
James A. Ohlson,
New York University
Stephen A. Zeff,
Rice University

Concurrent Session A
Moderator: John Rigsby,
Mississippi State University
Helen Mervin Roybark,
Virginia Commonwealth University
Gary John Previts,
Case Western Reserve University
Edward N. Coffman,
Virginia Commonwealth University

Tax Legislation During 20th Century U. S. Military Crises
Tonya K. Flesher, University of Mississippi
Dale L. Flesher, University of Mississippi
Margaret Hoskins, Henderson State University

Concurrent Session B
Moderator: Thomas Tyson,
St. John Fisher College
Accounting Schism or Synthesis? A Challenge for the Conditional-Normative Approach
Richard V. Mattessich,
University of British Columbia
(Continued on page 5)

The Accounting Historians Notebook, April 2001

https://egrove.olemiss.edu/aah_notebook/vol24/iss1/10
A Discussion on How to Highlight the Contribution of Accounting and Accountants to the History of the United States
Richard G. Vangermeersch, University of Rhode Island

Reception and Dinner
Hall of Fame Induction
Charles W. Haskins (1852-1903)
Introduction by Eugene H. Flegm, General Motors
Acceptance by J. Michael Cook, Deloitte & Touche
Speaker: Lynn E. Turner, Chief Accountant U. S. Securities and Exchange Commission
Introduction by J. Richard Dietrich, The Ohio State University

Eugene Flegm and J. Michael Cook accepting Hall of Fame induction on behalf of Charles W. Haskins

Concurrent Session C
Moderator: Paul Miranti, Rutgers University

A User Orientation in Introductory Accounting: A View from the Literature
Robert Bloom, John Carroll University

Evolutionary Aspects of Capital Maintenance and Normative Accounting Theory Since 1850: Historical, Legal and Adaptive Issues
Maxwell Aiken, RMIT University
Dean Ardern, La. Trobe University

Sir George Simpson: Manager and User of Accounting Information
Gary Spraakman, York University
Julie Tabart-Gay, Deakin University

Concurrent Session D
Moderator: Janet Trewin, Drexel University

Five Notable 19th Century Accountants and How Their Contributions Benefited the 20th Century
George C. Romeo, Rowan University

Not Just a Confounding Element - Islam from the Perspective of Accountability
Athar Murtuza, Seton Hall University

Presentation of Academy of Accounting Historians Hourglass Award to Yannick Lemarchand, Universite de Nantes
by Richard Vangermeersch, University of Rhode Island

Plenary Session IV:
The Academic Experience: Accounting Faculty and Students
Discussion Leader: Katherine Schipper, Duke University

Panel: Robert N. Anthony, Harvard University
Norton M. Bedford, University of Illinois
Sidney Davidson, University of Chicago
Charles T. Horngren, Stanford University
Maurice Moonitz, University of California - Berkeley

The Accounting Historians Notebook, April 2001
with World Congress committees, among other duties. Dick Fleischman was elected Vice President-Communications for 2001, and Alan Richardson, Vice President-Conferences and Partnerships. The path to President of the Academy has also been shortened. The Vice President positions are no longer necessary or automatic steps to President Elect.

Of particular note among Committee activities this year are (1) a new Innovation in Accounting History Education Award whose winner will be selected by the Education Committee and (2) the organization of the second AAA pre-conference at Georgia State University. The new Innovation in Accounting History Education Award will recognize an individual (or individuals) who has developed and implemented an innovative technique or method for incorporating accounting history topics into undergraduate or graduate accounting courses. To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching. Details about nominations have been distributed by the Education Committee and are included in this newsletter. They should be addressed to Ross Tondkar at Virginia Commonwealth University. The deadline for nominations is August 31, 2001. The AAA Pre-Conference Committee, the names of whose members were mentioned above, has issued a Call for Papers for the 2001 AAA pre-conference. This year the pre-conference will be held on Saturday rather than Sunday. The date is August 11, 2001, and the location is Georgia State University. The theme of the pre-conference is “Accounting History: Gateway to Understanding the Future.” The deadline for submissions, which should be addressed to Ram Sririam at Georgia State, is June 15, 2001. Because the pre-conference will be held on Saturday, participants will be able to attend the conference and register for AAA pre-conference workshops on Sunday.

The Academy’s fall research conference will be held November 15-17, 2001, in Santa Fe, New Mexico. The theme is “Writing Accounting Histories: Genres and Constructions.” Members of the Program Committee are Finley Graves, Joni Young, and Vaughan Radcliffe. Plenary speakers will be Sue Llewelyn of the University of Edin-}

burgh and Luca Zan of the University of Bologna. Papers and panel proposals should be submitted to Finley Graves at Kansas State University by June 15, 2001. The conference hotel is La Fonda. La Fonda has been in operation at the same location on the Santa Fe Plaza since the 1600s. It is known as the Inn at the End of the Santa Fe Trail. From the lobby of La Fonda, one steps onto the Santa Fe Plaza, which is surrounded by shops and restaurants on three sides and an Indian market on the other. The Friday evening banquet will be held in a beautiful balconied room immediately beneath the cathedral, which is illuminated at night. The conference will conclude at noon on Saturday, so that participants can enjoy the uniqueness of Santa Fe. We hope many of you will make plans to attend, especially since the Academy does not plan to hold a separate fall research conference in 2002.

The Academy has decided not to hold a separate fall research conference in 2002 because the World Congress of Accounting Historians has moved to a two-year cycle and will be held in Melbourne, Australia, in 2002. Instead, the Academy will merge its research conference with its 2002 AAA pre-conference, which will be held in San Antonio, Texas. President Elect Bill Samson has already begun laying the plans for the San Antonio pre-conference, the theme of which will relate to the history of railroad accounting. The research conference will return in 2003, and the World Congress will be held in St. Louis, Missouri, in 2004. Dale Flesher has been spearheading the 2004 World Congress effort, and I have formed a 2004 World Congress Liaison Committee under Dale’s chairmanship. Alan Richardson, as Vice President-Conferences and Partnerships, is, of course, ex officio a member of the committee.

Please do not hesitate to contact me if you have concerns about the Academy and its programs. My telephone number at Kansas State University is (785) 532-6184 and my E-mail address is fgraves@ksu.edu.

Finley Graves
Manhattan, Kansas State University
March 20, 2001

The Accounting Historians Notebook, April 2001
CALL FOR PAPERS
ACCOUNTING HISTORY:
GATEWAY TO THE UNDERSTANDING OF THE FUTURE
AUGUST 11, 2001 -- ATLANTA, GEORGIA

The Academy of Accounting Historians and the School of Accountancy, Georgia State University are sponsoring an accounting history research session prior to the American Accounting Association meeting in Atlanta, Georgia. You are invited to submit a paper for presentation. The day-long program will be held at Georgia State University on Saturday, August 11, 2001. The theme of the session will be Accounting History: Gateway to the Understanding of the Future, and accounting history papers in the areas of Methodology; Professional/Institutional; Education; Public Welfare; Noteworthy Contributions - Individuals, Agencies, and Enterprises; and other topics will be considered.

Papers for consideration should be submitted by June 15, 2001, or earlier, electronically or by disc using Microsoft Word, Times New Roman font, with heading in 12 point and body in 10 point type. A title page with author's names, addresses, phone numbers, and email addresses and an abstract of 200-500 words should be provided. Other aspects of style should follow that used by the Accounting Historians Journal. Papers and inquiries should be sent to:

Professor Ram Sriram
School of Accountancy
Georgia State University
Box 4050
Atlanta, Georgia 30302-4050
Phone: 404-651-4464
E-mail: accrss@langate.gsu.edu

Authors will be notified of acceptance of papers by July 1, 2001. Authors of accepted papers are expected to register for the program and to present their paper. The registration fee for the program is $25. Details regarding the program and registration will be provided at a later date.

CALL FOR NOMINATIONS

The 2001 Nominations Committee of the Academy of Accounting Historians is soliciting nominations for the following positions for 2002: President-Elect, Vice-President – Communications, Vice-President – Conferences and Partnerships, Treasurer, Secretary, and Board of Trustees Members. The responsibilities of each position are listed on the Academy's web site.

Please specify the position as well as the name and affiliation of the individual you are nominating. Nominations must be received by the Chair of the Nominations Committee by June 30, 2001. Please send your nominations to:

Kathleen E. Sinning
Chair, AAH Nominations Committee
3182 Haworth College of Business
Western Michigan University
Kalamazoo, Michigan 49008 USA
Fax: 616-387-5710

The Accounting Historians Notebook, April 2001
Minutes of the Meeting of Officers and Trustees
Academy of Accounting Historians
April 15, 2000, Indianapolis, IN

Present:
Bishop, Cross, Flesher, Graves, Holmes, Previts, Richardson, Samson, Sinning, Slocum

Call to order: 12:20 pm

Approval of the Agenda:
Moved by Graves/Previts, approved

Approval of the Minutes of the Annual Meeting of November 20, 1999:
Moved by Graves/Samson, approved

Approval of the Minutes of the Officers and Trustees Meeting of November 20, 1999:
Moved Graves/Slocum, amended to include Dale Flesher among those present at the meeting, approved as amended

Secretary’s Report: No Report

Treasurer’s Report:
The audited financial statements and budget was distributed and discussed. There is a discrepancy between the dues revenue and number of members reported. This will be reconciled by the Treasurer and the Administrator. It was suggested that the dues should be raised to anticipate higher costs to support internet and international activities. A discussion of the amount of any dues increase ensued.

Moved:
to raise the dues of individual and institutional members by $5 and to raise student fees by $2.50; motion tabled until August. The motion was tabled to allow notice of the dues increase to be given to the members and to assess the likely effect of the dues increase on new memberships and renewals.

Moved Graves/Previts:
to raise the amount paid to the University of Alabama to support Kathy Rice as Administrative Coordinator in accordance with the merit raise awarded to her by the University; approved.

Moved Graves/Samson:
to accept the Treasurers report; approved.

Editors’ Reports:
Accounting Historians Journal
Dick Fleischman provided a written report of the status of acceptances and the winners of this year’s awards.

Accounting Historians Notebook
Elliott Slocum provided a verbal report. The Notebook is on schedule and will be 32 pages.

Monograph Series
Finley Graves gave a verbal report. A manuscript has been submitted by Loeb/ Miranti and, if revised, will be published as part of the monograph series. The Macmillan project has been abandoned. Garland Press has been sold to Routledge and the series will be transferred to the new publisher.

Centers’ Reports:
Tax History Center
Dale Flesher gave a verbal report. There have been no major changes. A donation of 232 books on EDP audit has been received and is being catalogued.

Accounting History Center
Elliott Slocum gave a verbal report. Work is continuing on cataloguing materials and identifying surplus materials for the annual conference silent auction.

Garner Center
Bill Samson reported no changes.

Administrative Coordinator’s Report:
A printed copy of the membership list is available on request but would otherwise be posted on the website.

Conferences Report:
Drexel/AAA
All arrangements are complete.

Ohio 2000
All arrangements are complete. The deadline for submissions is June 15, 2000.

Santa Fe 2001
The fee for the conference was set at $100. Information on the conference will be distributed in the Notebook and at the Drexel and Madrid Conferences. The call for pa-
pers will be distributed after the call for the Ohio conference has expired.

UK 2002
The conference will be held October 20-23, 2000, at Herstmonceaux Castle in the UK. Moved Previts/Bishop, approved.

Committee Reports:

Endowment
Gary Previts gave a verbal report. Current year fund-raising is proceeding. The range of outcomes is $5K to $12.5K with the most realistic estimate between $7.5K and $10K. Concerns were raised regarding Academy fund-raising versus Hall of Fame fund-raising for the Ohio conference.

Other issues:
The Gale Group (http://www.gale.com/) has asked to license the Accounting Historians Journal for inclusion in the History Resource Center website. A taskforce composed of Previts, Graves, Samson and Richardson will examine the offer and make a recommendation to the Board.

Web
Gary Previts gave a verbal report. A handout of options for internet development was distributed. Ricco Mattessich has offered his accounting book to be included as a web based publication. The materials will be reviewed for relevance to the membership and systems limitations will be investigated prior to a final recommendation and development of a policy concerning future online publications.

Strategic Action
Moved:
that the policy of progression through the ranks to President be amended such that the President-elect position is the only linked position and that the vice presidents positions be renamed Vice-President Communications and Vice-President Programs and Partnerships with appropriate position descriptions to be circulated. The intent of the motion is to make officer positions more accessible, to reduce the required time in office prior to becoming president and to give the vice-presidential positions more decision-making power. The motion was tabled to allow the changes to be circulated among the members for comment. It is also necessary to ensure that the changes are consistent with the By-laws (Previts to follow up on this).

Financial Advisory
Cheryl McWatters advises that the Treasurer must be a US resident.

Regional Programs
Joann Cross reported that history papers were reviewed for the AAA Ohio, Southwest, and mid-west regional meetings. She will be calling the regions to encourage them to include accounting history in their call for papers.

Publications
Joann Cross reported that a "virtual" meeting of the committee is planned.

Education
The committee is gathering materials for inclusion on the website. It was suggested that an Accounting History Education Award be created. The idea was referred to the committee for action.

Membership
No report was received.

Overseas
A written report was circulated. It was suggested that the committee be renamed "international." This was accepted.

Public Relations
A booth will be staffed at the AAA.

Vangermeersch Award
Donna Street has received an application and is adjudicating the award.

Life Membership
No report.

Operations and Communications
The motion of the strategic action committee was referred here for follow-up.

Policies and Procedures
This committee has completed its work.
The secretary must ensure that any changes to policy and procedure approved by the Board is reflected in the Policies and Procedures manual.

WCAH 2004
St. Louis is still a possible site for the world Congress. The decision on future venues will be taken by the Committee of past conveners in Madrid. It was suggested that this committee may wish to move that the Academy be the permanent secretariat for the World Congresses at this meeting to ensure better continuity.

Membership Survey:
The membership survey results were reviewed and key results were referred to the appropriate committees for follow-up.

New Business: There was no new business.

Adjournment: The meeting was adjourned at 3:00 p.m. The next meeting will be at 6:00 p.m. on the Saturday prior to the AAA meetings at Drexel University.

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Minutes of the Meeting of Officers, Trustees and Committee Chairs
Academy of Accounting Historians
August 12, 2000 Philadelphia PA

Present:
Bill Samson, John Rigsby, Finley Graves, Abdel Agami, Ed Coffman, Ross Tondkar, Barbara Merino, Vaughan Radcliffe, Dan Jensen, Gary Previs, Alan Richardson, Alan Mayper, Joann Cross, Thomas Tyson, Elliott Slocum, Richard Vangemeersch, Dick Fleischman, Michael Gaffikin, Sarah Holmes, Dale Flesher, Ashton Bishop, Kathleen Sinning, Janet Trewin (guest)

1. The agenda was modified and approved.
2. The minutes of the April 15, 2000, Officers, Trustees, and Chairs meeting will be approved at the November meeting.
3. Dick Fleischman reported that he is completing his last issue as editor of The Accounting Historians Journal. The transition to the new editor, Steve Walker, is proceeding smoothly and on time.
   a. The printing of the journal will be done by Craftsman Printing, Inc. in Birmingham, Alabama. Harold Fulton, Assistant Operations Manager, will continue to be the Academy’s contact person.
   b. The issue of what to do with manuscripts that do not meet the journal’s English language standards was discussed. We will contact the editor of the European Accounting Review to determine that journal’s policy. The Publication Committee will consider the possibility of an Associate Editor to handle articles from international authors.
   c. The position of Production Editor is not needed. The job of putting mailing labels on the journals and arranging for them to be mailed will be assigned to the Academy’s Administrative Coordinator. This change will save the cost of mailing the journals to the Production Editor and the cost of mailing excess journals to the Academy’s office in Tuscaloosa.
4. Elliott Slocum reported that the fall issue of the Notebook is in process.
   a. The Academy needs to search for a new newsletter editor. The Publications Committee will handle that task.
   b. The results of the member survey indicated that members do not mind receiving the Notebook on the web if they are notified with an e-mail message that it is available. The Academy needs to check with its institutional members to determine if they will agree to this arrangement. The Academy may have to continue to print some copies of the Notebook.
   c. The new editor of the newsletter should be aware that he/she will need to handle the transition to publishing the newsletter on the web. The Academy will have to purchase a digital camera to handle the photographs included in the newsletter.
5. Finley Graves reported for the Monograph Sc-
rie. The Academy needs to clarify whether Routledge Publishers will continue to publish our monograph series.

a. The President will contact Paul Miranti to inquire about the status of the accounting history research project. A number of Academy members have written manuscripts for the project, and the Academy would like to see that project completed and published.

7. Sarah Holmes presented the Treasurer’s Report.
   a. The Academy needs to discuss with the printer the costs of printing the journal.
   b. The Academy needs to begin budgeting for the outstanding article awards that will be made by the journal.
   c. The Academy needs to begin long-term budgeting because if revenues and costs remain the same in the future, we will be running deficits.
   d. The President gave a charge to the Financial Advisory Committee to work with the Treasurer, the President-Elect, and the First Vice-President to develop balanced budgets for the next five years. The proposed budgets should consider the following:
      1) the Journal, annual research conference, and contributions to the World Congress are the Academy’s major priorities;
      2) since the World Congress will be held in 2002 and 2004 instead of just 2004, annual research conferences will not be held those years. Instead, research colloquia or other appropriate events in conjunction with the AAA national meeting may be held;
      3) the Officers and Trustees have made a motion, which will be voted on at the November meeting, to increase individual and institutional dues by $5 per year and student member dues by $2.50 per year;
      4) in past years, many items included in the budget were not actually spent; the proposed budgets should try to determine the actual costs that must be incurred to carry out the mission and objectives of the Academy.
   8. Reports were received from the Academy’s Centers.
      a. Dale Flesher reported that the EDP Auditing Center received several hundred books on EDP auditing. The Center also received the papers of Leonard Savoy from 1959-1982.
      b. Elliott Slocum reported that the Accounting History Research Center is working on completing the cataloging of the Jimmy Jones collection.
      c. Bill Samson reported that he sent copies of the last issue of AHJ to some of the participants from the World Congress in Spain.
   9. The report from Kathy Rice, the Administrative Coordinator, was discussed. The duties of the Administrative Coordinator were discussed. The President will draft a list of the Administrative Coordinator’s duties and discuss them with her.
   10. Updates of the upcoming colloquia and conferences were received:
      a. Barbara Merino and Al Mayper provided an update of the joint AAH/Drexel University Accounting History Research Colloquium to be held on Sunday, August 13, 2000. Drexel University is providing $1,000 towards the cost of the colloquium. The Academy will cover the balance of the costs. Janet Trewin of Drexel University has done a tremendous amount of work to make the local arrangements for the colloquium, and the Academy appreciates her efforts and support.
      b. Dan Jensen reported that the 2000 Joint AAH/Accounting Hall of Fame Research Conference is on schedule. The plenary sessions and paper sessions have been arranged.
      c. Finley Graves reported that the 2001 Research Conference to be held in Santa Fe, New Mexico is on track.
      d. Bill Samson reported that the 2002 conference was tentatively scheduled for October 20-22nd in England. Because the World Congress will be held in Australia in 2002,
Minutes (continued)

it was recommended that the Academy not hold its annual research conference that year. Bill agreed, instead, to organize an accounting history research colloquium to be held in San Antonio, Texas prior to the AAA national meeting in August 2002.

11. Reports were received from Committee Chairs:
   a. Ram Sriram reported that the Web Technology Committee has developed a list of recommendations for improving the Academy’s website. The President will get bids and arrange for the website to be redesigned so that it is more useful to members and the Academy.
   b. Joann Noe Cross reported that the Publications Committee has developed an Editor Transition Policy for the journal. After discussion and a minor revision, the policy was approved. The Committee was asked to develop a similar policy for the transition of the newsletter and monograph series editors. The Committee will also search for new editors for those publications and make recommendations at the November meeting.
   c. Gary Previts reported that the Endowment Committee has solicited funds for the November research conference and funds have been received from two organizations.
   d. Ross Tondkar reported that the Education Committee has collected resource materials that can be used to integrate accounting history topics into accounting curricula. The materials include articles, case studies, books, and course syllabi. The material will be published on the Academy’s website.
   e. Abdel Agami reported that the Overseas Relations Committee sent membership materials to members overseas to distribute at conferences held in their areas. Professor Sasaki has asked for membership brochures that he will distribute at the Accounting History Association meeting in Japan in October. The President will arrange to have the materials sent to him.
   f. Richard Vangermeersch reported that the Hourglass Award Committee is considering nominees for this year. The Committee recommends that more non-English speaking members receive the award in the future.
   g. Donna Street’s report for the Vangermeersch Manuscript Award Committee was presented. The Award Committee received a number of manuscripts, but an award will not be presented this year.
   h. Vaughan Radcliffe reported that his committee will be meeting later this year and will report at the November meeting.
   i. Tom Tyson reported that the Committee to Review Academy Operations and Communications has received the analysis of responses to the Member Survey and will make recommendations in November.
   j. John Rigsby reported that the Administrative Policies Committee has updated the Academy’s policies and will further update them to reflect the revised VP positions and the new duties of the Administrative Coordinator.
   k. Dale Flesher reported that the Nominations Committee will have a slate of nominees for the November meeting.

12. The Trustees voted unanimously to adopt a slate of three persons to be designated as Directors of the "The Academy of Accounting Historians," the Not for Profit Corporation, which is incorporated in the State of Alabama. The vote affirmed as Directors, William Samson and Mary Stone, both of The University of Alabama, and added Dr. Jim Martin, University of Montevallo, who replaced Dr. Maurice Newman, of Tuscaloosa, who passed away last year. Dr. Samson will file a copy of the signed authorization of these elected directors at the Tuscaloosa County Courthouse, where incorporation papers of the Academy are recorded.

13. Gary Previts discussed the status of including AHJ abstracts on the web. A contract with the Gale Group is under consideration. The proposed contract will be reviewed further. We currently have a contract with Bell and Howell and receive modest royalties each year.

14. Gary Previts, Elliott Slocum, Dale Flesher, and Bill Samson presented a discussion of the events that took place at the 2000 World Con-
Minutes (continued)

At the meeting, it was agreed that a World Congress will be held in Melbourne, Australia in 2002 and in Saint Louis in 2004. The Academy will provide support for those meetings as it has done in the past.

15. Gary Previts presented a request by Gary Spraakman that the Academy fund accounting history cases to be published in the Journal of Accounting Case Research. A motion was made and approved that the Academy will publish the cases on its website but that it cannot provide any other funding for the publication of cases.

The meeting adjourned at 10:15 p.m.

Kathleen Sinning for Gary Spraakman.

Some Notes From:

Worthington in writing about the early textbooks refers to Modern Bookkeeping, or the Italian Method Improved, containing rules and directions for Gentlemen's and Merchants' Accompts by Double Entry: written originally for the use of his own pupils by Richard Hayes, accoutant and Writing Master of Queen Street, Cheapside, but late of Prices Street, near the Bank of England. He refers to the tenth chapter, entitled "Showing the way to prick a pair of books over," and which consists of only two sentences. Chapter ten states, "As to the manner of pricking a pair of books over, it is done by taking your Journal, and such other books as you post from, and so to examine every article of Dt. And Ct. to see the sums do agree; and as soon as you are satisfied that the articles and sums do agree put a dot or scratch in the margin of every book wherein such articles are entered. This do against every article, until you have examined the same and gone through your Ledger, and if you have committed an error by omitting any article of Dt. And Ct., or have been mistaken and have wrote one for another, you must rectify the same according to the directions in the ninth chapter foregoing." (p. 29).

Worthington speaks of the origin of the Official Liquidator as section 92 of the Act of 1862 which ruled that liquidators should be disinterested persons. A vast majority of the positions were filled by accountants. He commented that the statute was undoubtedly the best friend the profession ever had. There was in his mind some question of the whether accountants were always ethical as noted by the following comment. "It will not perhaps be considered invidious to remark that possibly Accountants, like other industrious people who are paid by time, are not so anxious as other sections of the public to be restricted to the eight hours system, for it is recorded, but the accuracy is not here vouched for, that a Liquidator, on one occasion, managed to get 148 hours out of a single week, which, not including Sunday, works out at the rate of 24-2/3 hours to the 24. If true, a paralysing feat of Accountancy!" (p. 53)

In writing about various recent legal actions involving auditors, Worthington refers to the judgment of Mr. Justice Vaughan Williams concerning the London and General Bank, Lim. (one of the group of Balfour companies). Justice Williams "expressed hope that a great institution like that of the Institute of Chartered Accountants would see the propriety and expediency of declaring against the practice adopted in the case; but, be that as it might, he held that these accounts laid year by year before the Company were utterly illusory, in that they did not afford the shareholders any materials on which they could really judge of the state of the Company, and whether the dividend recommended by the directors ought to be declared and paid." (p. 65-66) It was noted that the auditors had known the state of affairs and had a more cautious certificate to the Balance Sheet for purposes of making the auditor safe rather than informing the shareholders of the declining condition of the bank. Thus, Worthington wrote, "The question has been put on previous occasions, Is it the duty of an Accountant to garbel and misstate accounts in the interests of those who employ him? The answer is, Most certainly not. A solicitor is bound to twist the law as best he can in the interests of his clients, because laws are open to various interpretations, but Accountants should deal with figures as facts simply." (pp. 66-67)

Elliott Slocum
Georgia State University
Committee Members - 2001

AAA PRE-CONFERENCE COMMITTEE

**Charge:** Organize a pre-conference on accounting history at Georgia State University in conjunction with the Annual Meeting of the American Accounting Association. Issue a call for papers for the pre-conference and select the papers for presentation. Arrange for CPE credit for attendees of the pre-conference.

Ram Sriram, Chair  
Georgia State University  
acrss@langate.gsu.edu

Kumar Sivakumar  
Georgia State University  
acckns@langate.gsu.edu

Elliott Slocum  
Georgia State University  
accels@langate.gsu.edu

ADMINISTRATIVE POLICIES COMMITTEE

**Charge:** Review and update the Academy's administrative policies manual. Ensure that criteria exist for the Academy's various awards. Refer any outdated award criteria to the appropriate committee for revision.

Ashton Bishop, Chair  
James Madison University  
bishopac@jmu.edu

Gary Spraakman, Ex-officio  
York University  
garys@yorku.ca

Joann Cross  
University of Wisconsin - Oshkosh  
crossj@uwosh.edu

Hans Dykxhoorn  
Western Michigan University  
hans.dykxhoorn@wmich.edu

EDUCATION COMMITTEE

**Charge:** Prepare information about the accounting history resource materials the Committee collected during 2000 and post the information on the Academy's web site. Publicize the fact that the information is available on the web site in the Notebook. Also notify the membership that the information is available using the Academy's ListServ. Publish the criteria for the Innovative Teaching Award in the Notebook and post them to the Academy's web site. Inform the membership about the award using the Academy's ListServ. Select the Innovative Teaching Award winner, order a plaque, and award the plaque at the Academy's annual meeting.

Rasoul Tondkar, Chair  
Virginia Commonwealth University  
rtondkar@vcu.edu

Gary Spraakman  
York University  
garys@yorku.ca

Richard Vangermeersch  
Univ. of Rhode Island  
vvang@uriacc.uri.edu

Judith C. Walo  
Central Connecticut State University  
waloj@ccsu.edu

ENDOWMENT COMMITTEE

**Charge:** Obtain funding for the Academy's annual research conference. Obtain funding for other Academy activities as necessary.

Gary J. Previts, Chair  
Case Western Reserve University  
gjp@guinness.cwru.edu

Eugene H. Flegm  
ehflegm@worldnet.att.net

FINANCIAL ADVISORY COMMITTEE

**Charge:** Review the Treasurer's periodic financial reports for budget overruns or revenue shortfalls. Advise the President and Board of Trustees of any such overruns or shortfalls and make suggestions for revising the budget. Ensure that the President-Elect and Treasurer develop the 2002 budget on a timely basis.

Alan G. Mayper, Chair  
University of North Texas  
Mayper@cobaf.unt.edu

John T. Rigsby, ex officio  
Mississippi State University  
jrigsby@cobilan.msstate.edu

Ashton C. Bishop  
James Madison University  
bishopac@jmu.edu

Hans Dykxhoorn  
Western Michigan University  
hans.dykxhoorn@wmich.edu

Tonya K. Flesher  
University of Mississippi  
actonya@olemiss.edu

The Accounting Historians Notebook, April 2001
HOURGLASS AWARD COMMITTEE

Charge: Solicit and review resumes of candidates for the Hourglass Award. Select an award recipient who has made a major contribution to the study of accounting history during the past year or who has made significant contributions to the study of accounting history over a sustained period of time. Present the award at the Academy's annual research conference.

Barbara Merino, Chair
University of North Texas
merino@cobaf.unt.edu

Lee Parker
University of Adelaide
lparker@Adelaide.edu.au

Thomas N. Tyson
St. John Fisher College
tyson@sjfc.edu

INFORMATION TECHNOLOGY COMMITTEE

Charge: Maintain and update the Academy's web site. Maintain and update the Academy's ListServ. Advise the Academy's Executive Committee concerning new information technology opportunities as they arise.

Kathy Sinning, Chair
Western Michigan Univ.
Kathleen.Sinning@wmich.edu

Tommy Singleton, Webmaster
University of North Alabama
tsinglet@unanov.una.edu

Kevin Carduff
Case Western Reserve University
kec@Guinness.som.cwru.edu

Gary J. Previts
Case Western Reserve University
gjp@po.cwru.edu

INTERNATIONAL RELATIONS COMMITTEE

Charge: Assess the extent to which the Academy involves members outside of North America in significant activities. Advise the Academy's Executive Committee on ways in which the Academy can more meaningfully involve its non-North American membership.

Cheryl McWatters, Chair
McGill University
mcwatter@management.mcgill.ca

Garry Carnegie
Deakin University
carnegie@deakin.edu.au

Peter J. Clarke
University College Dublin
peter.clarke@ucd.ie

Dick Edwards
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Daijiro Fujimura
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Yannick Lemarchand
lemarch@sc-eco.uni-nantes.fr

Sven-Arne Nilsson
sven.arne.nilsson@se.arthurandersen.com

Bob van den Brand
B.R.C.J.vdnBrand@kub.nl

LIFE MEMBERSHIP COMMITTEE

Charge: Evaluate nominations of candidates for life membership in the Academy. Make a recommendation concerning new life memberships to the Board of Trustees. Arrange for recognition of any new life members at the annual research conference, on the Academy's web site, and in the Notebook.

Richard Vangermeersch, Chair
University of Rhode Island
rvang@uriacc.uri.edu

Edward N. Coffman
Virginia Commonwealth
ecoffman@busnet.bus.vcu.edu

Giuseppe Gelassi
gelassi@ipruniv.cce.unipr.it

Yoshihiro Hirabayashi
Japan
FAX: 06 605-2200

MEMBERSHIP COMMITTEE

Charge: Suggest strategies for maintaining and expanding the current membership of the Academy. Suggest strategies for attracting young scholars to the Academy. Liaise with the International Relations Committee concerning strategies for expanding the membership of the Academy.

Vaughan Radcliffe, Chair
Case Western Reserve
vsr3@po.cwru.edu

The Accounting Historians Notebook, April 2001
MEMBERSHIP COMMITTEE (continued)

Abdel Agami  
Old Dominion University  
aagami@odu.edu

Karen Hooks  
Florida Atlantic University  
khooks@fau.edu

Daniel Jensen  
Ohio State University  
jensen.7@osu.edu

Margaret Lightbody  
University of Adelaide  
Margaret.lightbody@Adelaide.edu.ua

Laura MacDonald  
Wilfrid Laurier University  
lmacdona@wlu.ca

Keith McMillan  
Rockhurst College  
k.p.mcmillan@lse.ac.uk

Michael van Breda  
Southern Methodist Univ.  
michael@vanbreda.org

NOMINATIONS COMMITTEE

Charge: Identify and nominate candidates for 2002 officers and trustees. Present the slate of nominees at the Academy's business meeting in November.

Kathy Sinning, Chair  
Western Michigan Univ.  
Kathleen.Sinning@wmich.edu

Michael Gaffikin  
University of Wollongong  
gaffikin@uow.edu.au

Sarah Holmes  
Texas A&M University  
sholmes@cgsb.tamu.edu

Tom Lee  
The University of Alabama  
tleec@cba.ua.edu

Elliott Slocum  
Georgia State University  
accel@langate.gsu.edu

PUBLIC RELATIONS COMMITTEE

Charge: Arrange for and staff the Academy's booth at the AAA Annual Meeting. Arrange for the distribution of brochures about the Academy at the AAA Annual Meeting. Arrange for and conduct a silent book auction at the Academy's annual research conference.

Marilynn Collins, Chair  
John Carroll University  
mcollins@jcu.edu

Roger Daniels  
College of Charleston  
danielsr@cofc.edu

Gloria Vollmers  
University of Maine  
vollmers@maine.edu

REGIONAL PROGRAMS COMMITTEE

Charge: Serve as liaison with the AAA regional coordinators. Encourage members and others to submit research papers or panels for possible presentation at AAA regional meetings. Assist in publicizing technical sessions, papers, or panels at AAA regional meetings that relate to accounting history.

Victoria Beard, Chair  
University of North Dakota  
vbeard@badlands.nodak.edu

Teresa Gordon  
University of Idaho (Western)  
tgordon@uidaho.edu

Julia Grant  
Case Western Reserve University (Ohio)  
jsg2@po.cwru.edu

Mary Harston  
St. Mary's University (Southwest)  
mharston@stmarytx.edu

Margaret Hoskins  
Henderson State University (Southeast)  
hoskins@hsu.edu

PROGRAM COMMITTEE, ANNUAL RESEARCH CONFERENCE

Charge: Prepare and publish a conference announcement. Prepare and publish a call for papers. Mail the call for papers to AAH members. Organize a manuscript review committee. Arrange plenary and concurrent paper sessions for the conference. Prepare Proceedings, registration packets, name tags, CPE forms, and other materials necessary for the conference.

Finley Graves, Chair  
Kansas State University  
fgreaves@ksu.edu

Vaughan Radcliffe  
Case Western Reserve  
vst3@po.cwru.edu

Joni Young  
University of New Mexico  
young@anderson.unm.edu

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REGIONAL PROGRAMS COMMITTEE (continued)

George Romeo  Rowan University  romeo@rowan.edu
(Mid-Atlantic)

Joel Thompson  Northern Michigan University  jothomps@nmu.edu
(Midwest)

Judith Walo  Central Connecticut State University  waloj@ccsu.edu
(Northeast)

RESEARCH COMMITTEE

Charge: Review papers submitted for possible presentation at the annual research conference. Identify and publicize research opportunities for Academy members such as special issues of journals or conferences devoted to accounting history.

Joni Young, Chair  University of New Mexico  young@anderson.unm.edu

Joel Amernic  University of Toronto  amernic@mgmt.utoronto.ca

Ed Arrington  Univ. of North Carolina-Greensboro  aarring@uncg.edu

Theresa Hammond  Boston College  theresa.hammond@bc.edu

Steve Loeb  University of Maryland  sloeb@rhsmith.umd.edu

Cheryl S. McWatters  McGill University  mcwatter@management.mcgill.ca

Chris Napier  University of Southampton  cjn@socsci.soton.ac.uk

Michael Scorgie  LaTrobe University  mn.scorgie@latrobe.edu.au

Thomas N. Tyson, Chair  St. John Fisher College  tyson@sjfc.edu

Steve Walker  Edinburgh University  s.walker@ed.ac.uk

Paul Williams  North Carolina State University  paul_williams@ncsu.edu

RICHARD G. VANGERMEERSCH MANUSCRIPT AWARD COMMITTEE

Charge: Prepare and publish announcements of the award. Select the outstanding manuscript under established guidelines. Present the award at the annual AAH research conference. Arrange for the manuscript to be considered for publication in AHJ.

Richard Fleischman, Chair  John Carroll University  fleischman@jcu.edu

Robert Bloom  John Carroll University  rbloom@jcu.edu

Salvador Carmona  Juan Carlos III University, Madrid  scarmona@eco.uc3m.es

David Oldroyd  University of Newcastle Upon Tyne  david.oldroyd@ncl.ac.uk

Chris Poullaos  University of New South Wales  c.poullaos@unsw.edu.au

2004 WORLD CONGRESS LIAISON COMMITTEE

Charge: Locate a site for the 2004 World Congress of Accounting Historians in St. Louis, MO. Begin planning and publicizing the 2004 World Congress.

Dale Flesher, Chair  University of Mississippi  acdlf@olemiss.edu

Alan Richardson, ex officio  Queens University  richarda@silver.queensu.ca

Salvador Carmona  Juan Carlos III University, Madrid  scarmona@eco.uc3m.es

Peter Clarke  University College Dublin  peter.clarke@ucd.ie

Gary Previts  Case Western Reserve University  gjp@po.cwru.edu

Bill Samson  The University of Alabama  wdsamson@cba.ua.edu

Donna Street  James Madison University  streetdl@jmu.edu

The Accounting Historians Notebook, April 2001
The 9th World Congress of Accounting Historians comes at the beginning of the twenty-first century. The next hundred years provide exciting opportunities to expand the influence and scope of accounting history research and thus to augment our knowledge of the international dimensions of accounting’s past and present. For this Congress a series of research themes representing a number of the key interests of accounting historians has been adopted.

Scholars are encouraged to submit a paper for consideration for presentation at this important global gathering. While papers covering the following themes are particularly welcome, it is recognised that some researchers will be pursuing other aspects of accounting's past and such papers are also welcome.

The themes adopted by the Congress are:
- Professionalisation of accounting
- Cost and management accounting
- Financial reporting and accounting regulation
- Accounting in social institutions
- Comparative international accounting history
- Historiography

Submission of Papers
Completed papers should be written in English and will be subject to a peer review process through the Program Technical Committee. Papers should be submitted in MS Word format by email, no later than 22 January 2002, to:

Professor Garry Carnegie
Convenor, 9WCAH
School of Accounting and Finance
Deakin University
Geelong Victoria 3217.
Australia
Email: 9WCAH@deakin.edu.au

Notification
Notification of papers accepted for inclusion in the Congress program will be made by 14 March 2002.
Conference Highlights
The Congress features three plenary addresses by:

- Lee Parker, University of Adelaide, "Spinach is Good for You: A Report Card on Historiography in Accounting History"
- Salvador Carmona, Universidad Carlos III de Madrid, "Accounting History Research and its Diffusion in an International Context"
- Theresa Hammond, Boston College, "History from Accounting's Margin: International Research on Race and Gender".

The Congress program includes workshops addressing the adopted themes that will be chaired by the following scholars:

- Professionalisation of accounting, Marcia Annisette, Universidad Carlos III de Madrid
- Cost and management accounting, Cheryl McWatters, McGill University
- Financial reporting and accounting regulation, Gary Previts, Case Western Reserve
- Accounting in social institutions, Stephen Walker, University of Edinburgh
- Comparative international accounting history, Christopher Napier, University of Southampton
- Historiography, Wai Fong Chua, University of New South Wales

Two major social events will be key features of the 9WCAH program. A reception will be held at the Old Melbourne Gaol, Victoria's oldest surviving remand centre. Ned Kelly, the infamous bushranger, is one of 135 men and women who were hanged on the gaol's scaffold. The gaol is now operated by the National Trust as a museum. The conference dinner will be held at Kooyong Lawn Tennis Club which, for many years, was the venue for the Australian Open and Davis Cup challenges. The stadium now hosts the Colonial Classic each January.

Congress Advisory Panel:
The following scholars have agreed to be members of the Congress Advisory Panel:

- Peter Clarke, University College of Dublin, Ireland
- Dale Flesher, University of Mississippi, USA
- Michael Gaffikin, University of Wollongong, Australia
- Giuseppe Galassi, Universita de Parma, Italy
- Esteban Hernandez-Esteve, Banco de Espano, Spain
- Michael Keenan, University of Auckland, New Zealand
- Yannick Lemarchand, Universite de Nantes, France
- Ann Loft, Copenhagen Business School, Denmark
- Josephine Maltby, Sheffield University Management School, UK
- Barbara Merino, University of North Texas, USA
- Hiroshi Okano, Osaka City University, Japan
- Robert Parker, University of Exeter, UK
- Alan Richardson, Queens University, Canada
- Michael Scorgie, Latrobe University, Australia
- Thomas Tyson, St John Fisher College, USA
- Joni Young, University of New Mexico, USA
- Luca Zan, Universita Degli Studi di Bologna, Italy
- Liu Zhongwen, Capital University of Economics and Business, China
Program Technical Committee
The following scholars have agreed to be members of the Program Technical Committee:

- Marcia Annisette, Universidad Carlos III de Madrid, Spain
- Salvador Carmona, Universidad Carlos III de Madrid, Spain
- Garry Carnegie, Chair, Deakin University, Australia
- Wai Fong Chua, University of New South Wales, Australia
- Theresa Hammond, Boston College, USA
- Cheryl McWatters, McGill University, Canada
- Christopher Napier, University of Southampton, UK
- Lee Parker, University of Adelaide, Australia
- Gary Previts, Case Western Reserve University, USA
- Stephen Walker, University of Edinburgh, UK

Conference Proceedings
The complete version of all papers accepted for the conference will be available to participants through the conference website www.deakin.edu.au/wcah/. Papers will be accepted only after refereeing of full submitted papers by independent international referees.

It is considered that these conference proceedings on the internet will meet all the current DETYA E1 conference proceedings category recognition criteria for the internet publication media for academics in Australian universities.

Authors who do not wish to have their papers included in the published conference proceedings must advise the Congress convenor no later than 31 May 2002.

Location
The 9th World Congress of Accounting Historians will be held in Melbourne at Rydges Riverwalk Hotel, a specialist conference hotel on the banks of the Yarra River. The hotel has excellent facilities including a business centre. If you wish to bring your family, the hotel has a number of attractive two bedroom apartments.

Soon after the first European settlers arrived in Melbourne in the mid 1830s, gold was discovered. The combination of English tradition, colonial values and the economic power and optimism of the gold rush, provided the foundation for what is now the vibrant international city of Melbourne. Melbourne now boasts a fine range of restaurants, theatres, shopping arcades, sporting facilities and also a world class casino. China Town is in the very centre of the CBD and the city is surrounded by ethnic delights; Carlton is a centre for Italian restaurants; St Kilda, by the bay, a cosmopolitan environment to wine and dine and enjoy the splendid views across the bay. Melbourne also boasts the National Gallery of Victoria and the Melbourne Museum, both recently rebuilt and expanded and displaying international collections of art and artifacts, and a world renowned zoo. Other recent additions to Melbourne's tourist scene are the Aquarium and the museums of contemporary art and aboriginal art.

Melbourne enjoys a mild winter climate with average temperatures of 18°C, offering both sunshine and showers. Melbourne is a gateway to the rest of the country and this is a great time to visit the Great Barrier Reef, Kakadu National Park and Uluru. If you prefer, Victoria's ski playground is a mere three hours drive away and there are wineries and spectacular mountain scenery and wild seascapes virtually on the city's doorstep.

The host of the 9th World Congress of Accounting Historians is Deakin University. Deakin University is one of Australia's largest universities and has campuses in Melbourne, Geelong and Warrnambool.

Further details of the 9th World Congress of Accounting Historians will be progressively added to the Congress website: www.deakin.edu.au/wcah/

(Continued on page 21)
Sponsorship
The Congress is being generously supported by the following major sponsors:
- CPA Australia
- Faculty of Business and Law, Deakin University
- School of Accounting and Finance, Deakin University
- The Academy of Accounting Historians
And other sponsors to be confirmed.

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 any such publications in an effort to provide the broadest coverage and recognition of accounting history research.


Accounting, Organizations and Society, Vol.25, No.8 (2000)

Schmitz, Christopher J. "The World Copper Industry: Geology, Mining Techniques and Corporate Growth, 1870-1939." p. 77.

Other Publications (as indicated)


THE ACADEMY OF ACCOUNTING HISTORIANS 2001 VANGERMEERSCH MANUSCRIPT AWARD

In 1988, The Academy of Accounting Historians established an annual manuscript award to encourage young academic scholars to pursue historical research. An historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission.

ELIGIBILITY AND GUIDELINES FOR SUBMISSION

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

Six copies of each manuscript should be submitted by June 15, 2001 to the chair of the Vangermeersch Manuscript Award Committee:

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

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

REVIEW PROCESS AND AWARD

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

*The Accounting Historians Notebook, April 2001*
### ACADEMY PUBLICATIONS AVAILABLE

#### MONOGRAPHS:

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<td>John Raymond Wildman</td>
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<td>E. L. Kohler: A Collection of His Writings (1919-1975)</td>
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#### WORKING PAPERS:

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