In Memoriam

Williard E. Stone  
1910-2002  
Life Member of The Academy of Accounting Historians

Williard "Will" Stone, whose academic appointments included the University of Florida and the Wharton School, University of Pennsylvania, served as Editor of the Accounting Historians Journal during the 1980s and founded the Accounting Archive at the University of Florida in 1971. A historian and scholar who was interested particularly in colonial American accounting, he also edited a reprint series of 18th and 19th Century accounting works in the 1980s. He was both a wise counselor and guide to doctoral students with whom he worked during the 1960s and 1970s at the University of Florida. Stone died in Gainesville, Florida on November 21, 2002. He is survived by his wife Louise.

Jeanette M. Sanfilippo  
1953 - 2003  
Member of The Academy of Accounting Historians

Jeanette Sanfilippo was a professor of accounting at Mississippi Gulf Coast Community College, Maryville University, and Alaska Pacific University. She lived in Anchorage, Alaska and in Barrow, Alaska before returning to O'Fallon, Missouri after becoming ill. Sanfilippo was an accomplished teacher who cherished, supported, and guided her students and was an ardent proponent of accounting history as a key to understanding the profession of accounting. For many years she managed the Academy’s booth at the American Accounting Association Annual Meeting, attracting many new members with her enthusiasm and friendliness. Sanfilippo died in St Louis, Missouri on January 7, 2003.
THE ACADEMY OF ACCOUNTING HISTORIANS
2003 FUNCTIONS

Meeting of Officers, Trustees, and Editors

American Accounting Association Meeting
Honolulu, Hawaii
August 3, 2003

Academy of Accounting Historians Annual Conference

Denton, Texas
November 6-8, 2003

Annual Business Meeting

Denton, Texas
November 9, 2003

10th World Congress of Accounting Historians

St. Louis, Missouri and Oxford, Mississippi, U.S.A.
August 1-5, 2004

THE ACCOUNTING HISTORIANS NOTEBOOK

Editor: Joann Noe Cross
College of Business Administration
University of Wisconsin Oshkosh
Oshkosh WI 54901
Fax: (920) 424-7413
E-mail: crossj@uwosh.edu

Assoc. Editor: Elliott L. Slocum
School of Accountancy
Georgia State University
P.O. Box 4050
Atlanta GA 30302
Fax: (404) 651-1033
E-mail: accels@langate.gsu.edu

Administrative Coordinator:
Kathy Rice
Academy of Accounting Historians
Culverhouse School of Acc’y
The University of Alabama
Box 870220
Tuscaloosa AL 35487-0220
Phone: (205) 348-9784
FAX: (205) 348-8453
Email: krice510@bellsouth.net

Secretary:
Robert Williams
University of Wollongong
Wollongong, Australia
bobwil@uow.edu.au

HOME PAGE
Http://accounting.rutgers.edu/raw/aah
Web Administrator:
Jon Lee, Rutgers University
jonlee@raw.rutgers.edu
CALL FOR PAPERS
Academy of Accounting Historians
2003 Research Conference
November 6-8, 2003, Denton, Texas

Accountability — Pre-Post Enron: Alternative Global Views

The theme of the 2003 Academy of Accounting Historians’ Research Conference, “Accountability — Pre-Post Enron: Alternative Global Views” is intended to stimulate a historical analysis of the concept of accountability. Specifically, we are interested in an evaluation of:

- In search of the moral compass
- Accounting and auditing responsibility
- The role of accounting research in rendering accountability invisible
- Corporate culture and its impact on accountability
- Professional ethics
- Impact of standard setting on accountability
- Corporate governance
- Abdication of academia in the advancement of normative research
- History of earnings management
- History of off-the-balance sheet financing
- An educator’s response to Enron
- A historical analysis of how the profession responds to crisis
- History of auditor rotation

Submission of papers: The deadline for submissions is June 15, 2003. Papers are subject to double blind review. Abstracts (but not papers) will be published in the Proceedings of the conference and on the Academy’s Home page. Three copies of papers (double spaced) and an abstract of 500 words or less should be submitted to:

Professor Sarah A. Holmes
Department of Accounting
Texas A&M University
4353 TAMU
College Station, Texas 77843-4353

Registration: The registration of $125 includes a Thursday night reception, Friday and Saturday continental breakfasts, Friday and Saturday luncheons, and Friday evening dinner.

Hotel Accommodations: The conference will be held at the Radisson Hotel Denton & Eagle Point Golf Club. The conference rate is $99 plus tax per night - single or double. Reservations should be made directly with the hotel at 940-384-2254 or by Fax at 940-384-2244. Be sure to reference the Academy of Accounting Historians.

Airport: Denton is served by the Dallas/Ft. Worth Airport. Shuttle services will be provided.
Academy of Accounting Historians
Officers, Trustees and Committee Chairs - 2003

Officers

President Elect – Dick Fleischman  216-397-4443  fleischman@jcu.edu
VP-Communications- Dan Jensen  614-292-2529  jensen.7@osu.edu
VP- Conferences- Gloria Vollmers  207-581-1979  vollmers@maine.edu
Secretary-Robert Williams  bobwil@uow.edu.au
Treasurer- John Rigsby  662-325-1640  jrigsby@cobilan.msstate.edu

Trustees

Ashton Bishop  540-568-3210  abishop2@who.rr.com
Edward Coffman  804-828-7193  encoffma@vcu.edu
Joann Noe Cross  920-424-1311  crossj@uwosh.edu
Dale Flesher  662-915-7623  acdlf@olemiss.edu
Finley Graves  940-565-3097  gravesf@unt.edu
Cheryl McWatters  514-398-5851  mcwatter@management.mcgill.ca
Barbara Merino  940-565-3094  merino@unt.edu
Gary Previts  216-368-2074  gjp@po.cwru.edu
Vaughan Radcliffe  216-368-2051  vsr3@po.cwru.edu
Bill Samson  205-348-2903  wsamson@cba.ua.edu
Kathleen Sinning  616-387-5259  kathleen.sinning@wmich.edu
Rasoul Tondkar  804-828-7156  rhtondka@vcu.edu
Thomas Tyson  716-385-8431  tyson@sjfc.edu

Administrative Coordinator

Kathy Rice  205-339-5230  krice510@bellsouth.net

Website

Webmaster- Miklos Vasarhelyi  973-353-5002  miklosv@yahoo.com
Web Administrator- Jon Lee  jonlee@raw.rutgers.edu

Editors

Journal- Steve Walker  44-1222-2087-5130  WalkerS2@cardiff.ac.uk
Notebook- Joann Noe Cross  920-424-1311  crossj@uwosh.edu

Centers

Ole Miss- Dale Flesher  662-915-7623  acdlf@olemiss.edu
Georgia State- Elliott Slocum  404-651-4452  accels@langate.gsu.edu
Committees

Administrative Policy Committee - Ashton Bishop
937-886-2560  abishop2@who.rr.com

Education Committee - Ross Tondkar
804-828-7156  rhtondka@vcu.edu

Endowment Committee - Gene Flegm
ehflegm@worldnet.att.net

Financial Advisory Committee - Alan Mayper
940-565-3100  mayper@unt.edu

Hourglass Award - open

Information Technology Committee - Tommie Singleton
Tsinglet@unanov.una.edu

International Relations Committee - Salvador Carmona
scarmona@profesor.ie.edu

Life Memberships - Dick Vangermeersch
401-874-4338  rvang@uri.edu

Membership Committee - Tom Robinson
305-284-6668  tomr@miami.edu

Nominations Committee - Bill Samson
205-348-2903  wsamson@cba.ua.edu

Public Relations Committee - Sandy Welch
210-458-5242  swelch@utsa.edu

Research Conference Committee - Barbara Merino
940-565-3094  merino@unt.edu

Regional Programs - Joel Thompson
906-227-1803  jothomps@nmu.edu

Vangermeersch Award - Dick Fleischman
216-397-4443  fleischman@jcu.edu

World Congress - Dick Vangermeersch
401-874-4338  rvang@uri.edu

World Congress - Dale Flesher
662-915-7623  acdlf@olemiss.edu

Committee Descriptions
To join contact chair listed above

Administrative Policy Committee
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.

Education Committee
Develop and coordinate educational programs and conferences, which will promote accounting history within the academic community consistent with guidelines and objectives of the Academy. Assemble and disseminate materials that foster the integration of history into accounting curriculum, and other charges as determined by the President. Consider innovative ways of integrating history into the accounting curriculum. Select the Innovative Teaching Award winner.
Committee Descriptions (continued)

Endowment Committee
Establish funding sources necessary to support the Academy's scholarly and research programs and special activities.

Financial Advisory Committee
Review the Treasurer's periodic financial statements for budget overruns and revenue shortfalls. Counsel and advise the Academy's Treasurer and the Board concerning the Academy's financial management. Periodically reconcile membership roles to moneys collected. Provide advice to the Academy's Board concerning the need for, feasibility, and timing of any dues increase.

Information Technology Committee
Assist in creating web sites for the 2003 Research Conference and the 2004 World Congress. Update the Academy's ListServ as needed. Advise the Academy of new information technology opportunities.

International Relations Committee
Create an internal structure that permits the Academy's geographically dispersed membership to have an active role in Academy operations.

Life Membership Committee
Evaluate submissions of candidates for life membership in the Academy. Make recommendations concerning new life memberships to the Board of Trustees.

Membership
Formulate and implement ways to enroll new individual and institutional members in the Academy through contact with academics, practitioners, and institution libraries.

Nominations
Identify and nominate potential candidates for key positions. Report to the President and the Board of Trustees no later than October of each year.

Public Relations
Enhance awareness of the Academy and its activities. Enlist the assistance of key persons at American Accounting Association national and regional meetings in distributing Academy of Accounting Historians materials. Maintain the news update section of the Academy Website.

Research Conference Committee
Determine the theme and location of the annual research conference. In consultation with the Officers and Trustees, agree on suitable hotel and related matters. Prepare and distribute an announcement. Publish a call for papers, read and evaluate papers, and arrange paper and plenary sessions. Collect all materials necessary for conference and oversee operations.
Committee Descriptions (continued)

Regional Programs Committee
Serve as liaison with other organizations with an interest in accounting history, such as regional American Accounting Association meetings. Arrange for review of accounting history papers submitted to programs of other organizations. Develop and coordinate continuing education programs in conjunction with other meetings.

Vangermeersch Award Committee
Prepare and publicize announcement for the award. Encourage submissions of manuscripts. Select the outstanding manuscript annually using established guidelines. Present the award at the annual Academy of Accounting Historians research conference, and arrange for the manuscript to be considered for publication in the Accounting Historians Journal.

2004 World Congress
Determined the theme and location of the 2004 World Congress. Arranged for hotel and related matters. Prepared and distributed an announcement. Published a call for papers, will read and evaluate papers, and arrange paper and plenary sessions. Collect all materials necessary for conference and oversee operations.

Hourglass Award
Call For Nominations

The Academy is requesting nominations for the Hourglass Award to be presented at the Academy annual conference in November. The Hourglass award is presented to the author or authors of a particular publication deemed especially noteworthy in the field of accounting history research or to an individual for a lifetime of contributions to the literature in accounting history.

Send nominations by September 1, 2003 to:

Professor Sarah Holmes
Department of Accounting
Texas A & M University
4353 TAMU
College Station TX 77843-4353
Minutes of Academy Meetings

Meeting of Officers, Trustees, and Committee Chairpersons

Wednesday, August 14, 2002
Marriott Riverwalk Hotel
San Antonio, Texas


1. The meeting was called to order at 2:00 p.m. by William D. Samson, President.
2. The agenda was distributed by President Samson.
3. The minutes of the March 9, 2002, meeting in St. Louis, of Officers, Trustees, and Committee Chairpersons was distributed and approved by vote.
4. Steve Walker gave the editor's report for The Accounting Historians Journal. While the number of submissions have been strong, the rejection rate has been high. He has added Margaret Lamb and Salvador Carmona to the editorial board.
5. Joann Noe Cross reported that The Accounting Historians Notebook costs were still running about $600 per issue and that the Fall (October) issue is in progress with titles of history papers presented at international accounting conferences being gathered to make the Notebook more useful.
6. Finley Graves reported that the Nominations Committee is collecting a slate of candidates for the Academy election in November. There is a need for additional nominations because some nominees are likely to decline to run. The election will be by an e-mail ballot in early November. Names of candidates will be announced in mid-October.
7. Bill Samson gave the membership report which showed that membership has declined between August 10, 2001 and August 10, 2002. E-mailings of the faculty in the Hasselback directory has produced a few new memberships. The Academy directories for the last five years have yielded a name file of non-renewals which will be solicited regarding Academy membership. Also, participants at the 9th WCAH and San Antonio workshop who are not members will be contacted as well as recent recipients of awards who are not Academy members.
8. John Rigsby gave the Treasurer's Report. The need to reconcile the number of members figure and the dues revenues was pointed out.
9. Bill Samson gave the Administrative Coordinator's report. The expanded duties of Mrs. Kathy Rice were discussed and a raise of $600 ($6,600 to $7,200 in annual compensation) effective starting January 1, 2003, was proposed, seconded, voted on, and approved. Further, the forthcoming effort needed in conjunction with the 10th WCAH was discussed. It was proposed, seconded, voted and approved that Kathy Rice be paid an additional compensation during the 18 months (starting January 1, 2003, through July 2004) on a "project" basis $200 per month during January - December 2003, and $400 per month during January - July 2004, in addition to the regular Academy compensation ($7,200 per year).
10. Bill Samson gave the Vice President-Communications (Dick Fleischman's) report.
11. Elliott Slocum gave the report for the Georgia State Research Center.
12. Dale Flesher reported on the activity for the research center at Ole Miss. Most noteworthy is the New York Times story which refers to the EDP Audit Archive at the University of Mississippi. Also, the donation of the van Seventer collection to the Academy is expected to be shipped to Ole Miss in the near future.
13. Ashton Bishop stated that the Administrative Policy Committee has undertaken no new assignments, but is willing to do so if asked.

The Accounting Historians Notebook, April 2003

https://egrove.olemiss.edu/aah_notebook/vol26/iss1/9
14. Bill Samson gave the Education Committee Report for Ross Tondkar. This committee has been active in seeking nominations for the education award by Notebook insertion, emails, and letters to Academy members and announcements on the website. Despite the effort, no nominations have been submitted for the award.

15. Bill Samson reported on the activities of the Endowment Committee. Funding for conferences has been received from three supporters for a total of $6,500. There is uncertainty as to future support, yet despite this uncertainty, Gene Flegm has continued to do an outstanding job.

16. Bill Samson reported on the Vangermeersch Award (winner: Yin Xu of Old Dominion University) and the Hourglass Award (winner: Dale Buckmaster at the University of Delaware). Both award winners were present at the August 13th conference, and both presented papers.

17. Tommy Singleton reported on the condition of the website and remedies. It was proposed, seconded, and passed that Tommy create three domains and maintain up to three websites for the Academy, The Accounting Historians Journal, and the 10th WCAH with links between them and the Rutgers website. Going to FrontPage software should simplify the maintenance of the websites.

18. Dick Vangermeersch reported on lifetime member nominations. It was moved that Esteban Hernandez-Esteve and Maureen Berry be granted lifetime membership. The motion was seconded, voted, and approved.

19. Bill Samson discussed the need to man the Academy booth at the AAA Conference to help the Public Relations Committee. This booth is expensive, but represents another way the Academy can connect with new members.

20. The Regional Program Committee's hard work and extra effort under Victoria Beard's leadership was noted. A motion was made to send a letter of thanks to Victoria and each committee member for their contribution to the success of this vital task of the committee.

21. Bill Samson reported on the 9th WCAH which was held in Melbourne. It is the model for the 10th WCAH. Bill mentioned that the 9th WCAH came close to breaking even and that the Academy would help make up a small short-fall, if needed. Gary Previts described the discussion in Melbourne about an institutional structure to provide leadership in the appointment of conveners of World Congresses in the future. There was a sense of understanding for the Academy to provide this leadership role. Therefore, it is proposed that the Academy of Accounting Historians meet this sense of understanding to provide leadership for the World Congress of Accounting Historians in the future. This motion was seconded, voted and approved.

22. Bill Samson reported on the success of the Academy's conference/workshop held in San Antonio. More than fifty people attended and participated in the sessions. Three contributions from sponsors have been received or are committed so that the conference was self-supporting financially, though not all of the expenses are known yet. Included will be a contribution to cover a small possible short-fall at the 9th WCAH and the Missions trip. The Missions trip had 24 Academy and family members.

23. Sarah Holmes reported that the call for papers for the November 2003 Academy Research Conference in Denton, Texas, was placed in the Academy booth as well as announced at the Conference in San Antonio.

24. The 2004 Academy conference activity will center on hosting the 10th World Congress of Accounting Historians in a dual venue of St. Louis, Missouri, on August 1 and 2, and then a bus ride to Oxford, Mississippi, on August 3 with a (Continued on page 10)
reconvening at Ole Miss on August 4 & 5. The theme for the St. Louis portion will be International Accounting. Dick Vangermeersch explained how the 1904 St. Louis Fair (which is being celebrated in St. Louis for the 100th anniversary) marked the first international meeting of accountants. He listed the presenters and suggested that a special session be held to focus on international conferences in accounting and their historical contribution. The St. Louis conference will be centered at the Mercantile Library which is located on the campus of University of Missouri - St. Louis. Gary Previts described the hotel situation in St. Louis and the light rail connections with the Airport, Marriott Renaissance, Mercantile Library and downtown. Gary Previts proposed that the President of the Academy and himself be permitted to contract with the Marriott Renaissance for a block of 75 rooms for $89.50 per night, with the penalty clause stipulation negotiated downward, if possible. The proposal was seconded. A vote was taken. The motion carried.

25. There was no other business. The meeting adjourned at 4:30 p.m.

Submitted by Bill Samson, President
(on behalf of Theresa Hammond, Secretary)

Meeting of Officers and Trustees
March 9, 2002
Adam's Mark Hotel,
St. Louis, MO

Present: Dale Flesher, Sarah Holmes, Gary Previts, John Rigsby, and Bill Samson.
1. The meeting was called to order at 1:00 p.m. by William D. Samson, President.
2. The agenda was distributed.
3. Minutes of the November 17, 2001, meeting (Santa Fe) of Officers, Trustees, and Chairpersons was distributed, read and discussed. A minor correction was noted. A motion to accept the minutes was made, seconded and approved by vote.
4. The administrative coordinator's report, submitted by Kathy Rice, was distributed. It was discussed along with the membership report. The second renewal notice has just been mailed out, so it is believed that the shortfall in membership from last year will be recovered by this second renewal notice.
5. President Samson discussed at length his plans to work with Kathy Rice to build a list of former Academy members who have not renewed, but who were members during the last five years. He feels a strong effort to encourage these former members to renew can be successful. Inducements such as back issues of The Accounting Historians Journal will be used in the promotion. A membership campaign aimed at the faculty listed in the Hasselback Accounting Faculty Directory will be attempted via e-mail with notices of Academy meetings in San Antonio and Denton, Texas, call for papers, announcement of the Academy social at the AAA meeting as well as a promotional offer for joining the Academy. A similar e-mail promotion campaign will focus on junior college faculty. Other membership campaigns will target CPA practitioners and Ph.D. students. Membership brochures will be available at regional AAA conferences and international conferences.
6. John Rigsby gave the Treasurer's Report for 2001. The report was discussed. It was noted that the Academy did well financially during 2001.
7. John Rigsby, Treasurer, presented the proposed budget for 2002. There was discussion over various items, and adjustments made. A motion was made calling for approval of the proposed budget as amended. The motion was seconded. Upon vote, the budget was approved.
8. Bill Samson described the plans for Academy activities in San Antonio. He has received eight papers for the August
research workshop and has commitments from Lynn Turner and Steve Walker to speak. The registration fee was discussed as well as funding. Bill also said that he was looking into the possibility of Academy-sponsored trips to the Alamo's document collection (on the lower level) and to missions outside San Antonio. Bill also said that there will be an Officers/Trustees meeting at San Antonio, a Past President's dinner and a ice cream reception on the eve of the AAA registration day. He also pointed out that awards will be made at the San Antonio Workshop because there is no research conference in November this year. Also, because there is no November Academy convention, the election of officers will be conducted by e-mail in early November.

9. The Academy's involvement in and support of The World Congress (2002) in Melbourne, Australia, was discussed.

10. Plan for the 10th World Congress (2004) were presented by Gary Previts. Dr. Previts made the following motion: The Academy of Accounting Historians will sponsor the 10th World Congress of Accounting Historians in the U.S. during the Summer of 2004 using a dual venue plan. The plan includes St. Louis, MO, and Oxford, MS, and will feature primary research materials at the St. Louis Mercantile Library, the J. D. Williams Library, and commemorate the 100th anniversary of the 1904 World Congress of Accountants. It was further moved that Professors Dale Flesher and Richard Vangermeersch will serve as conveners of the Congress. The local arrangements committee will include Professors Michael Costigan, Duffy Morf and Gary Previts. The Programs Committee will be directed by Professor William Samson and Salvador Carmona, and invite Professors Keith Macmillan, Barbara Merino, and Dick Edwards as members. The motion was seconded and voted upon. The motion carried.

A second motion was made. Academy Funding Available to 10th World Congress: In order to provide for adequate financial planning of the 10th Congress, after setting an appropriate registration fee and undertaking typical fund raising, the amount of funds available to the World Congress may be called upon up to $12,000 of the balance of the conference fund. This motion was seconded. After discussion, the motion was called and a vote taken. The motion carried.

11. Sarah Holmes discussed plans for the Academy's 2003 Research Conference in Denton, Texas. The dates are November 7 and 8, and the theme is "Accountability - Pre-Post Enron: Alternative Global Views." A 'call for papers' will be issued soon.

12. The requirement for the rotation of the Chairman of Trustees was pointed out. Ed Coffman was nominated as the new Chairman of the Trustees. The nomination was seconded and voted upon. Ed was unanimously elected.

13. The reports received from committee chairs were noted:
   - Finley Graves/Nominations Committee
   - Ross Tondkar/Innovations in Accounting History Education Committee
   - Victoria Beard/Reg. Prog. Committee
   - Richard Fleischman/Vangermeersch Manuscript Committee

14. Dale Flesher announced the receipt of a $350,000 grant at the University of Mississippi to digitize accounting history documents. Gary Previts made a motion to support digitization, including copyright release, to the J. P. Williams library from origin to date while continuing to digitize The Accounting Historians Journal and The Accounting Historians Notebook.

15. The meeting was adjourned at 4:00 p.m.

Submitted by Bill Samson, President
(on behalf of Theresa Hammond, Secretary)
INNOVATION IN ACCOUNTING HISTORY EDUCATION

The Academy of Accounting Historians sponsors an award for innovation in accounting history education. The intent of the award is to encourage innovations in accounting history education. The award will be presented to an individual(s) who develops and implements an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses. Examples include, but are not limited to:

• Developing a case, video; audio; or
• Course syllabus, etc., that integrate accounting history topics into courses.

ELIGIBILITY AND GUIDELINES FOR SUBMISSIONS

To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching. Individuals nominating themselves or those nominating individuals for this award should submit five copies of

• A description of the innovative technique/method;
• Submission of the case, video, audio, or other innovation, as appropriate, and teaching notes;
• Identification of the course in which the innovation is used and a description of how it is implemented; and
• An explanation of how the innovation has enriched the course being taught.

Submit to:

R. Tondkar
School of Business
Virginia Commonwealth University
Richmond VA 23284-4000

DEADLINE FOR SUBMISSIONS IS JUNE 15, 2003
History Sessions at the XI Congress of the Association Española de Contabilidad y Administración de Empresas (AECA)

The XI Congress of AECA was held in Madrid on September 26-28, 2001 with a theme of “Empresa, Euro y Nueva Economía” (Business, Euro and New Economy). The Comisión de Historia de la Contabilidad de AECA arranged the accounting history portion of the program which was sponsored by the Colegio Central de Titulados Mercantiles y Empresariales.

The program began with a presentation by Professor Luigi De Rosa, a well known Italian economic historian, on the subject, “La documentación contable y los libros de cuentas de los bancos públicos de Nápoles (siglos XVI a XIX).” The merger of the public banks of Naples to form the Banco di Napoli resulted in one of the most important institutions in the Kingdom of Nápoles. The bank, although private, was also semi-official. It issued financial paper which was a clever certificate of deposit transferable by endorsement that provided an effective circulation of scarce money. This financial paper was an antecedent of bank notes.

Three parallel sessions included

**Carlo Antinori.** “Origen de la partida doble”

**Mercedes Calvo Ruiz.** “La organización de la Colecturía general de los Espolios y Vacantes en España 1753-1851”

**José Antonio Donoso Anes, José Luis Arquero Montañó.** “Primer programa oficial de la enseñanza del comercio en España. Los inicios de la contabilidad en España”

**Rafeal Donoso Anes.** “El papel de la contabilidad en política internacional: El caso de las cuentas del asiento de esclavos firmado entre Inglaterra y España (primer período 1713-1722)”

**Pedro Fatjó Gómez.** “La contabilidad de una institución eclesiástica desde la perspectiva del historiador económico”

**Gaspar Feliu.** “La documentación de la Taula de Canvi de Barcelona, con especial atención a los libros contables de los Siglos XVIII y XIX”

**Pilar Garzón Marín, Rafael Donoso Anes.** “El hospital de Santa María de Plasencia: Características del método contable utilizado (1789-1839)”

**Delfina Rosa Da Rocha Gomes.** “Contribuição para a historia da contabilidade pública em Portugal”

**Francisco Mayordomo García-Chicote.** “El sistema contable del Banco Público Municipal de Valencia (siglos XVI y XVII). Estudio de sus libros principales”

**Josep M. Passola.** “Los libros de cuentas de Joseph Puigrubi, ciudadano honrado de Barcelona (1655-1688)”

**Clara Uriarte Melo.** “La contabilidad de la compañía de García y Miguel de Salamanca de 1551 a 1574”

**Susana Villaluenga de Gracia.** “La administración del patrimonio capitular de la Catedral de Toledo en el Siglo XVI”

**María Cristina Wirth.** “Ubicación de la Contabilidad en el campo de conocimientos: Aplicación del modelo de Mario Bunge”.
The Accounting Historians Journal
CALL FOR PAPERS

In 1904 the First International Congress on Accounting was held in St Louis. This event inaugurated a series of congresses which have become landmarks in the internationalization of accounting. To commemorate the centenary of the St Louis Congress, the Academy of Accounting Historians will convene the 10th World Congress of Accounting Historians in St Louis, MO and Oxford, MS in 2004. A special section of The Accounting Historians Journal has also been commissioned on:

International Congresses of Accounting

Although the congresses have assumed much significance among scholars of international accounting and offer much scope for comparative historical investigation, they have received limited attention from accounting historians. This is despite the availability of published proceedings for several congresses. Papers are invited on themes relating to individual or several congresses. Submissions might address topics such as congresses and:

- Professionalization in national and international contexts.
- Expressions of internationalism and nationalism.
- Continuity and change in professional practice.
- Profession-state relationships and politicization.
- Harmonization, standardization and uniformity in accounting.
- Diversity in accounting thought and practice.
- Tracking shifting agendas in the accounting academy.
- Development of theory in accounting and auditing.
- Accounting innovation.
- Accounting in shifting economic, social and political contexts.
- Cultural studies of accounting and accountants.
- Biographical studies of leading actors.
- Relations between the profession and academe, approaches to accounting education.
- Interfaces of accounting and other disciplines.
- Accounting and new technology.

Authors interested in contributing to the special section should discuss their plans with the guest editor or editor of The Accounting Historians Journal

Richard Vangermeersch, Stephen Walker
College of Business Cardiff Business School
University of Rhode Island Colum Drive
210 Flagg Road, Cardiff, WAles, UK, CF10 3EU
Kingston, RI 02881, USA (rvang@uriacc.uri.edu)

Submissions should be sent to the editor or guest editor by March, 2004 and will be reviewed in the usual way.
# ACADEMY PUBLICATIONS AVAILABLE

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<td><em>Selected Papers from The Charles Waldo Haskins Accounting History Seminars</em></td>
<td>Gaertner</td>
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## WORKING PAPERS:

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<td>Volume III (Nos. 41-60)</td>
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<td>Volume IV (Nos. 61-80)</td>
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## THE ACCOUNTING HISTORIANS JOURNAL:

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## THE ACCOUNTING HISTORIANS NOTEBOOK:

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<tr>
<td>1978-2001 (2 per year $3.00 per copy)</td>
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</tr>
<tr>
<td>(Some issues in very short supply.)</td>
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</table>

(All items above subject to availability)

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Kathy Rice, Administrative Coordinator

Academy of Accounting Historians

Culverhouse School of Accountancy

Box 870220

Tuscaloosa, Alabama 35487-0220

## AVAILABLE ON THE WEB:

*The Evolution of Cost Accounting to 1925* by S. Paul Garner

Free at [http://weatherhead.cwru.edu/Accounting/pub/garner](http://weatherhead.cwru.edu/Accounting/pub/garner)
A Database for Study of Women and Accounting from the 18th to 20th Century

Barbara W. Scofield, PhD, CPA
The University of Texas of the Permian Basin

Abstract

This article describes The Gerritson Collection - Women's History Online 1543-1945, an electronic research collection. It includes books, periodicals, and other materials on women, including women's education and employment. The materials concentrate in the late 1800s and early 1900s when Dr. Aletta Jacobs, the collection's founder, gathered the materials in her native Netherlands, throughout Europe, and beyond. The results of keyword searches for documents relating to accounting and/or bookkeeping is provided. A summary of seven of these accounting-related documents demonstrates the variety of resources available. Accounting historians interested in the intersection of women and accounting will find this a useful resource.

A database of primary sources on women's history, including women's employment and education, is now readily accessible to accounting historians. The Gerritsen Collection – Women’s History Online is a recently digitalized expression of the collection of books, pamphlets, periodicals, and other material presenting “the evolution of a feminist consciousness and women's rights” [The Gerritsen Collection, 2002]. The database is created from works collected primarily by Dr. Aletta Jacobs (1854-1929) beginning in the late 1800s. Dr. Jacobs was the first woman to study at a university and practice medicine in the Netherlands. With her husband Carel Victor Gerritsen (1850-1905), a member of the Dutch parliament, Dr. Jacobs worked as a women's rights crusader and peace activist as well as physician and gathered material during extensive European travels. Her interests resulted in a collection of works written in fifteen different languages, published from 1543 to 1945, and centered on women. This historic collection was then further developed at the Crerar Library in Chicago and the University of Kansas and combined with the Walter Clinton Jackson Library at the University of North Carolina to include over 2 million page images, 265 periodical titles, and 4,471 monographs and pamphlets. The scanning of these documents was expected to be complete in December 2002.

The Gerritsen Collection - Women's History Online is being transferred to electronic access by Chadwyck-Healey (a subsidiary of ProQuest) using many of the user-friendly features common to academic databases. The material can be accessed by category (Education and professional training: 507 books; Women and employment: 539 books); by subject (bookkeeping: 1 book; business education: 2 books); by periodical title (Studies in Occupations from the Bureau of Vocational Information, New York, 1919-1922; National business woman from the National Federation of Business & Professional Women's Clubs, 1919-1974) and by keyword. This article provides information (Continued on page 17)
derived from keyword searches and searches by periodical from those identified in the keyword searches.

Table 1 compiles the number of documents found using the three keywords “accounting”, “accountant”, and bookkeeping and restricting coverage to English language materials. As expected there was some overlap in the documents found, but the list of unique documents is only 8% less than the number of documents found with the three keywords individually. Thus, the use of multiple keywords to find documents covering accounting topics in this database is recommended. The results in Table 1 used the word accounting and accountant in quotes to avoid matching its cognates of account, accounts etc. which rarely refer to the field of accounting; however bookkeeping was entered without quotes in order to include bookkeeper, bookkeepers etc. which typically are part of the field of accounting. The context of the “hits” was then searched to verify that the keyword did refer to the field of accounting / bookkeeping, rather than some other use of these terms. Thus the numbers in Table 1 are lower than the database keyword search results themselves.

Table 2 compiles a list of the thirty-six periodicals in this database that had at least one document with an accounting-related keyword. These periodicals are primarily published in New York and London, but include publishers in Canada, Australia, and Ireland as well as smaller U.S. cities such as Edwardsville, Illinois and Salt Lake City, Utah. While there are relevant books in this database dating back to 1798, the periodicals are in the period of 1870 to 1974, representing the entire spectrum of feminist views. Compare The woman patriot: dedicated to the defense of womanhood motherhood the family and the state against suffragism, feminism and socialism to Equal Rights, which has U.S. Senator Wm. Cabell Bruce of

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Table 1

**Documents with Accounting-Related Keywords in The Gerritson Collection: Women’s History Online, 1543-1945**

<table>
<thead>
<tr>
<th>Period</th>
<th>Documents with “Accounting”</th>
<th>Documents with “Accountant”</th>
<th>Documents with Bookkeeping</th>
<th>Unique Documents (at least one key word)</th>
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<td>Books</td>
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<td>0</td>
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<td>1800-1849</td>
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<td>0</td>
<td>2</td>
<td>0</td>
</tr>
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<td>1850-1899</td>
<td>1</td>
<td>4</td>
<td>18</td>
<td>82</td>
</tr>
<tr>
<td>1900-1945</td>
<td>20</td>
<td>116</td>
<td>32</td>
<td>103</td>
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<td>1946-1974</td>
<td>0</td>
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<td><strong>21</strong></td>
<td><strong>201</strong></td>
<td><strong>53</strong></td>
<td><strong>232</strong></td>
</tr>
</tbody>
</table>

*The Accounting Historians Notebook, April 2003*
Maryland writing in its initial issue "Apart from their [women's] inferiority to men in mere brute force which unfits them for some manual employments and political positions of which men must necessarily have a monopoly" [Bruce, 1923, p. 1] to Woman's Journal, "Official Organ of the National Women's Suffrage Association," which captions its cover political cartoon, "Uncle Sam, Take the Mock out of Democracy" [Front Cover, 1917, p. 1]. Identifying periodicals that concentrate on coverage of women in accounting and business allows browsing for accounting-related items that may be difficult to uncover by keyword alone.

To provide a sense of the variety of materials available in The Gerritsen Collection - Women's History Online, a sample from the books and periodicals from each time period in Table 1 are summarized below. These samples were chosen on an ad hoc basis as the author browsed the collection and may not be representative of the collection as a whole. However, even these few works provide insight into the historical intersection of the field of accounting and women's lives and careers.


This manual on child rearing includes twenty-five chapters on subjects from temper to grammar and from sensibility to chemistry. The chapter "On Prudence and Economy" sets up a classic gender division in financial education. The discussion of money begins as follows:

We have said, that economy cannot be exercised without children's having the management of money. [p. 703]

From this common starting point, however, advice for young women and young men diverge. Advice for young women includes only domestic applications of money management.

Young women should be accustomed to keep the family accounts, and their arithmetic should not be merely a speculative science; they should learn the price of all necessities, and of all luxuries; they should learn what luxuries are suited to their fortune and rank, what degree of expense in dress is essential to a regularly neat appearance, and what be the increased expense and temptations of fashion in different situations; they should not be suffered to imagine that they can resist these temptations more than others, if they get into company above their rank, or should they have any indistinct idea, that by some wonderfully economical operations they can make a given sum of money go farther than others can do. The steadiness of calculation will prevent all these vain notions; and young women, when they see in stubborn figures what must be the consequence of getting into situations where they must be tempted to exceed their means, will probably begin by avoiding, instead of braving, the danger. [pp. 704-705]

On the other hand, parents are to educate young men through business applications:

Before a young man goes into the world, it will be a great advantage to him to have some share in the management of his father's affairs;
by laying out money for another person he will acquire habits of care, which will be useful to him afterwards in his own affairs. A father, who is building, or improving grounds, who is carrying on works of any sort, can easily allot some portion of the business to his son; as an exercise for this judgment and prudence. He should hear and see the estimates of workmen, and he should, as soon as he has collected the necessary facts, form estimates of his own, before he hears the calculation of others: this power of estimating will be of great advantage to gentlemen, it will circumscribe their wishes, and it will protect against the low frauds of designing workmen. [p. 707]

The advice to prevent young women from overspending on frivolities and to prevent young men from overspending on business expenses manifests a commonly applicable principle in stereotypically different contexts. Accounting researchers are beginning to look at household accounting more rigorously - an area of accounting that women have dominated for centuries [Kirkham and Loft 2001; Walker and Llewellyn 2000].


This thirty-six chapter instructional book teaches young women a home economics curriculum that includes both personal care and household management. In the chapter “On Economy of Time and Expenses” the author explains that economy in expenditures must be learned and begins with keeping accounts.

The first, is, that care be taken to know the amount of income and of current expenses, so that the proper relative proportion be preserved, and the expenditures never exceed the means. Few women can do this, thoroughly, without keeping regular accounts. [p. 186]

The principles of economy of expenses are illustrated with four examples, two from independent businesswomen and two from wives managing households. These four women tally profits, budget for current expenditures, and forecast expenditures based on last year's accounts. The examples provide summaries of basic cost accounting skills and principles for a female audience. While men were developing cost accounting in businesses and manufacturing plants [Garner 1954], women were applying these principles in proprietorships and households.

Of women as clerks and bookkeepers, and of the advantages of thus employing them. (1876 or 1877), (London: Publisher unknown).

This document is an open letter from Gertrude J. King, Secretary of the Society for Promoting the Employment of Women, asking employers to consider hiring its women bookkeeping students. The letter describes the high quality of its students’ accomplishments based on the organization’s 18 years experience in training and offers testimonials from satisfied employers. It also meets common criticisms of women bookkeepers by explaining the following:

...a sedentary occupation being suitable to them, they can perfectly well work for long hours when

(Continued on page 20)
necessary. The employment of men and women in the same establishment is found to improve the moral tone of both: mutual respect is engendered, and the work does not suffer. [p. 1]

The letter targets "the offices of Accountants, Warehousemen, Bankers, Merchants, or Insurance Companies" [p. 1] with a moral appeal as well.

It is unnecessary to point out here the advantages which would accrue to the community if more of our surplus women became bread-winners instead of mere consumers, [p. 1]

The combination of an appeal based on the social responsibility and excellent skills suggests that an appeal based on women's skills alone was considered unlikely to be effective. Research on gender and accounting employment has a historical context to consider.

"Secretary work for women." (1885), Work and leisure: a magazine devoted to the interests of women, Vol. 10, No. 2 (February): 51-52.

This article passes on to the readership an employer's letter identifying the qualifications required for employment as a secretary.

In addition to having a good education, and being able to write a grammatical and well-expressed letter, she ought to be able, if her services are to be of value, to say that she is either a good shorthand writer or a good accountant and book-keeper. I should think that the possession of either of these two qualifications would probably double the salary that she would get .... If she takes the trouble to qualify herself [as a certificated accountant] in this way she will find that she has a means of livelihood upon which she can depend to the end of her days. [pp. 51-52]

This letter is included in Work and leisure to chide women who look for secretarial work unprepared for the breadth of skills required in the best jobs in the field. At a time before licensure for accountants existed in the United States, this letter provides evidence that the quality signal of certification was already valued in Britain. As certification standards for accountants and the reputation of certified public accountants change, women weigh the cost and benefits of this additional step in preparation for employment, a matter of historical and current interest.


This unflaggingly cheery article trumpets the accomplishments of women in banking - the founding of the Association of Bank Women [1921], the admission of women into American Institute of Banking courses, and the hundreds of women bank officers in place in 1927.

Without a doubt, bank women are learning all about the business, for, slowly but surely, recognition is being won and prejudice overcome. [p. 16]

Salaries will rise, however, as more women are trained for their work and enter on the higher levels. [p. 16]

This optimism is supported by descriptions of successful women working in many different aspects of banking from operations to

The Accounting Historians Notebook, April 2003

https://egrove.olemiss.edu/aah_notebook/vol26/iss1/9
investments. The stories of success in banking, however, appear ironic 75 years later.

The other woman took over a piece of "man's work" that had always given trouble and built up a department so large and so successful that others, eager for promotion, turned hungry eyes upon it. Finally, the usual thing happened. A young hopeful was to be appointed "supervisor," make the contacts with higher officials, and, incidentally, carry the title, the honors, and the real salary. Our diplomat raised no objection when she discovered what was brewing, but she managed to make it clear that the supervisor must take responsibility - entire responsibility - for managing the staff of girls and for getting the work out on time and as unfailingly right as it had always been. The plan fell through. [p. 14]

Unfortunately, the article does not report whether the successful woman banker in this example ever received "the title, the honors, and the real salary." The examples in this article suggest hypotheses for empirical study of banking, gender, and labor economics.


This book provides the results of a large questionnaire and a smaller sample of interviews of women in all fields of business and the professions. Accountants and bookkeepers are included in the chapter "Clerical Work." Bookkeeper is reported as a promotional position for the clerical worker. The position has higher pay than clerical workers as a whole, but lower pay than office managers and secretaries. One interviewee, a woman who became a self-employed accountant, describes her promotion to bookkeeper as follows:

It [bookkeeping] gave her responsibility and authority and allowed her to make individual decisions. [p. 87]

However, only 6 of 74 clerical women interviewed were self-employed, and clerical positions were generally inferior in salary to production and exchange positions. This book provides tabular information both from a survey of 1,375 clerical workers and the interviews with 74 clerical workers on salary, education, age at time of survey, age at first employment, number of employers, and length of employment that may be valuable for comparison to current labor statistics.


This article makes a case for women learning to manage their own money,

It is even more important to women than to men to know how to manage their money efficiently. Most of those who work for a living earn less than men; therefore they need to make the most of what they do earn. The little woman in the home is the purchasing agent for the home and, as such, is obliged to stretch every dollar to its utmost capacity. Mostly, women live longer than men and, as inheritors of wealth, need to know how to hold onto it and to add to it. [p. 101]

(Continued on page 22)
suggests a means to do so,

Women today have now only to ask for education in finance, and banks and brokers, insurance counselors and investment experts, clubs and schools will gladly endeavor to give them exactly what they want. [p. 102]

and prophesies amazing results.

If we developed an interest in finance, if we applied ourselves to the study of the elements of finance, and developed our potentialities in personal money management, we could effect changes in the ownership and management of industry. We could wield an influence in the appointment of women in executive positions in business. We could support the demand for equal pay for equal work. [p. 102]

There is no victim mentality in this article. Women may be called the “little woman,” and lower pay may be accepted, but the author, an “assistant vice president of the East River Savings Bank of New York” [p. 101] clearly considers herself a role model for what every woman can achieve. Now fifty years later these attitudes seem consistent with naiveté or a source of shareholder activism.

These seven examples of the content of The Gerritsen Collection - Women’s History Online provide vignettes that illustrate the social, economic, and cultural context in which women and accounting have co-existed. Its strength of as a reference tool is its coverage of the era 1870-1930 through documents that are not widely cataloged and are largely unavailable outside of this collection. Accounting historians can use this source to explore the role of women in accounting / bookkeeping over the last 150 years from the materials of women in education, government, professional organizations, and employment services recorded and collected during this time period.

Table 2
Periodicals with Accounting-related Documents
The Gerritson Collection: Women’s History Online, 1543-1945

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<th>Dates Available in Collection</th>
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<td>Annual announcement of the Chicago Woman's Club</td>
<td>Unknown</td>
<td>Chicago</td>
<td>1892-1921</td>
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<tr>
<td>Chicago Sunday press and the women's press</td>
<td>Unknown</td>
<td>Chicago</td>
<td>1918-1919</td>
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<td>Equal rights: independent feminist weekly</td>
<td>Equal Rights, Inc.</td>
<td>Baltimore</td>
<td>1935-1936</td>
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<tr>
<td>Equal rights: independent feminist weekly</td>
<td>Equal Rights, Inc.</td>
<td>Baltimore</td>
<td>1935-1936</td>
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The Accounting Historians Notebook, April 2003

https://egrove.olemiss.edu/aah_notebook/vol26/iss1/9
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<td>International women's news</td>
<td>International Alliance of Women</td>
<td>London</td>
<td>1909-1976</td>
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<td>Looking east: the journal of the Church of England Zenana Missionary Society</td>
<td>Unknown</td>
<td>London</td>
<td>1881-1952</td>
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<td>News-bulletin</td>
<td>Unknown</td>
<td>New York</td>
<td>1922-1923</td>
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<td>Studies in occupations</td>
<td>Unknown</td>
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<td>The A.W.A. bulletin</td>
<td>American Woman's Association</td>
<td>New York</td>
<td>1930-1941</td>
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<tr>
<td>The American magazine</td>
<td>Mary F. Seymour, etc.</td>
<td>New York</td>
<td>1889-1896</td>
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<td>The Australian Woman's Sphere</td>
<td>Unknown</td>
<td>Melbourne</td>
<td>1900-1905</td>
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<td>The club woman: woman's world</td>
<td>Unknown</td>
<td>New York</td>
<td>1897-1903</td>
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<tr>
<td>The club worker</td>
<td>National League of Girls' Clubs, etc.</td>
<td>New York</td>
<td>1899-1921</td>
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<td>The Englishwoman</td>
<td>Grant Richards, etc.</td>
<td>London</td>
<td>1909-1921</td>
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<td>The Englishwoman's review of social and industrial questions</td>
<td>Williams &amp; Norgate</td>
<td>London</td>
<td>1866-1910</td>
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<td>The Illinois bulletin</td>
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<td>Edwardsville IL, etc.</td>
<td>1930-1955</td>
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<tr>
<td>The Lady Maccabee</td>
<td>Unknown</td>
<td>Ann Arbor MI</td>
<td>1897-1899</td>
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<tr>
<td>The Suffragist</td>
<td>National Woman's Party</td>
<td>Washington, D.C.</td>
<td>1913-1919</td>
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<tr>
<td>The woman patriot: dedicated to the defense of womanhood, motherhood, the family and the state, against suffraism, feminism, and socialism</td>
<td>Woman Patriot Publishing Co.</td>
<td>Washington, D.C.</td>
<td>1918-1932</td>
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<tr>
<td>The woman's column</td>
<td>Unknown</td>
<td>Boston, etc.</td>
<td>1889-1904</td>
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(Continued on page 24)
Table 2 (continued)

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<th>Location</th>
<th>Dates Available in Collection</th>
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</thead>
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<td>Unknown</td>
<td>London</td>
<td>188-1901</td>
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<tr>
<td>The woman's journal</td>
<td>Unknown</td>
<td>Boston, etc.</td>
<td>1870-1896</td>
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<tr>
<td>The Woman’s standard</td>
<td>Unknown</td>
<td>Waterloo, Iowa</td>
<td>1886-1911</td>
<td>4</td>
</tr>
<tr>
<td>The Woman's tribune</td>
<td>C.B. Colby, etc.</td>
<td>Portland, Oregon</td>
<td>1883-1909</td>
<td>63</td>
</tr>
<tr>
<td>The Young woman's journal</td>
<td>General Board</td>
<td>Salt Lake City, etc.</td>
<td>1889-1929</td>
<td>10</td>
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<tr>
<td>Today's woman: a weekly home and fashion journal</td>
<td>Unknown</td>
<td>Dublin</td>
<td>1894-1896</td>
<td>5</td>
</tr>
<tr>
<td>Womanhood: the magazine of woman's progress and interests, political, legal, social, and intellectual, and of health and beau culture</td>
<td>Unknown</td>
<td>London</td>
<td>1886-1907</td>
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<tr>
<td>Woman's exponent</td>
<td>Unknown</td>
<td>Salt Lake City, etc.</td>
<td>1872-1910</td>
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<tr>
<td>Woman's journal</td>
<td>Women Citizen Corp.</td>
<td>New York</td>
<td>1917-1931</td>
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<td>Woman's life</td>
<td>George Newnes</td>
<td>London</td>
<td>1888-1905</td>
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<tr>
<td>Woman's signal: a weekly record and review devoted to the interests of women in the home and in the wider world</td>
<td>Marshall &amp; Son</td>
<td>London</td>
<td>1894-1899</td>
<td>12</td>
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<td>Woman's work</td>
<td>Woman's Board of Foreign Missions of the Presbyterian Church, U.S.A.</td>
<td>New York</td>
<td>1886-1923</td>
<td>1</td>
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<tr>
<td>Work and leisure: a magazine devoted to the interests of women</td>
<td>F. Kirby</td>
<td>London</td>
<td>1875-1894</td>
<td>27</td>
</tr>
<tr>
<td>Yearbook</td>
<td>The Federation</td>
<td>Albany, etc.</td>
<td>1896-1907</td>
<td>1</td>
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<tr>
<td>Yearbook of the National Council of Women of Canada</td>
<td>Unknown</td>
<td>Ottawa, etc.</td>
<td>1894-1922</td>
<td>1</td>
</tr>
</tbody>
</table>

*Keywords used were “accounting,” “accountant,” and “bookkeeping”
References

† accessed on http://gerritsen.chadwyck.com/ (June 18, 2002)


†Of women as clerks and bookkeepers, and of the advantages of thus employing them. (1876 or 1877) (London: Publisher unknown).

† “Secretary work for women,” (1885), Work and leisure: a magazine devoted to the interests of women, Vol. 10 No. 2 (February): 51-52.


Attention Members!

We would like to know:

1. Would you like to receive the notebook in hard copy, by a link to our web page or both?

2. Why are you a member of the Academy of Accounting Historians?
   A. Advisor recommended it
   B. Friends are members
   C. Fit with my research needs

Please e-mail crossj@uwosh.edu with your response. Please use subject line “AAH”
Accounting History

Call for Papers

The third Accounting History International Conference
SIENA, 17-19 September 2003

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 publishes quality historical papers concerned with the establishment and development of accounting bodies, conventions, ideas, practices and rules. They attempt to identify the individuals and the local, time-specific environmental factors which affected accounting, and endeavour to assess accounting's impact on organisational and social functioning.

Conference papers will be accepted across a wide range of topics, 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 disciplines such as sociology, economics and political theory is encouraged.

Papers should be submitted, by 1 May 2003 to:
Professor Angelo Riccaboni
Faculty of Economics
University of Siena
Piazza S. Francesco, 17
53100 Siena
Italy
Email: Riccaboni@unisi.it

Papers accepted for inclusion in the conference program will be notified by 23 June 2003.

The third Accounting History International Conference will continue being held in different countries and on different continents to enable as wide a representation as possible of scholars from countries with varying research interests influenced by dissimilar cultural and societal backgrounds. The 1AHIC and the 2AHIC were held in Melbourne in August 1999 and in Osaka in August 2001 respectively. The third Accounting History International Conference will be held at the University of Siena.

The city of Siena was a major centre of commerce in Tuscany until the city fell to invading Florentines in the fourteenth century. The Florentines stopped further building. As a result the present city centre remains little changed from that period. Today Siena is again an important commercial city. It is the regional service centre and remains a centre for Tuscan wines. Its rich architectural and artistic heritage draws crowds of tourists to what may be Italy’s most spectacular and visually exciting walled hill town. The University of Siena traces its history back to medieval times as a major centre of European learning in the fourteenth century. The present buildings, rebuilt in 1884, stand opposite the handsome Palazzo Piccolomini which houses the state archives including the tax books of the early republican era. Next to the Piccolomini is the city’s cathedral, built between the eleventh and fourteenth centuries. The cathedral features an elaborate façade of polychrome marble.
The Enrique Fernández Peña 2001 Accounting History Award

The Enrique Fernández Peña Accounting History Award was established in 1995 by the Asociación Española de Contabilidad y Administracion de Empresas (AECA, Spanish Association of Accounting and Business Administration), initiated by the Comisión de Historia de la Contabilidad (Accounting History Commission), and sponsored by the Ilustre Colegio Central de Titulados Mercantiles y Empresariales.

The award is named in honor and memory of the renowned Professor Enrique Fernández Peña a founding member of AECA and a principal force in establishing the Comisión de Historia de la Contabilidad.

The 2001 Enrique Fernández Peña Accounting History Award was awarded to Dr. Francisco Mayordomo Garcia-Chicote for the doctoral thesis, Actividad Mercantil y Bancaria en el Reino de Valencia hasta Comienzos del siglo XVII. Gestion y Contabilidad de la Nova Taula de Canvis, presented at the Facultat de Ciencies Económiques i Empresarials de Universitat de Valencia.

New and Improved Bartering

Andrew D. Sharp
Spring Hill College

In 1903, the accounts receivable ledger of B.B. Sayle, M.D., a physician then practicing in Coffeeville, Mississippi, reflects two credits in the W.H. Eavins account regarding payments for medical services provided by Dr. Sayle. On July 1, the patient’s account was credited for $.75, representing payment in the form of four chickens. Another payment was recorded on July 23, in the form of six chickens valued at $1.20. That was bartering the old way.

While I was in Vicksburg (about 150 miles from Coffeeville) during the Spring of 2002, a seventh-generation Mississippian from a nearby rural community commented about the rising costs of medical care. He told me that the long-time country doctor he visited had finally increased his fees. The doctor still gladly accepts chickens as payment for medical services; however, now the chickens must be fried and accompanied by homemade biscuits. Guess modern bartering requires country fried chicken with fluffy homemade biscuits!
2003 VANGERMEERSCH MANUSCRIPT AWARD

In 1988, The Academy of Accounting Historians established an annual manuscript award to encourage academic scholars new to the field 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 SUBMISSIONS

Any accounting faculty member, who holds a full-time appointment and received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered. 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 August 1, 2003 (note extension of deadline) to the chair of the Award Committee:

Professor Richard K. Fleischman
Department of Accountancy
Boler School of Business
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 should be included in the submission packet.

REVIEW PROCESS AND AWARD

In addition to the chair, the Award Committee includes the following:

Salvador Carmona Universidad Carlos III
David Oldroyd University of Newcastle
Chris Poullaos University of New South Wales
Thomas Tyson St. John Fisher College

The committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year to receive a $1,000 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In the case of coauthored manuscripts, only the junior faculty member(s) will receive prizes. The winning manuscript will be published in the Accounting Historians Journal after an appropriate review. The award will be given annually unless the Award Committee determines that no submission warrants recognition as an outstanding manuscript. The award will be presented at the Academy’s 2003 annual research conference in Denton, Texas.
15th Annual Conference on
Accounting, Business & Financial History
at Cardiff Business School 10-11 September 2003
Sponsored by:
BDO Stoy Hayward

Theoretical, empirical and review papers are welcomed in all areas of accounting, business and financial history. The conference provides delegates with the opportunity of presenting and discussing, in an informal setting, papers ranging from early working drafts to fully developed manuscripts. The format of the conference allows approximately 40 minutes for presentation and discussion in order to help achieve worthwhile feedback from those attending.

In the past, many papers presented at Cardiff have subsequently appeared in print in Accounting, Business and Financial History, edited by John Richard (Dick) Edwards and Trevor Boyns, or in another of the full range of international, refereed academic accounting, business and economic history journals.

The conference will be held at Aberdare Hall, Cathays Park, Cardiff, CF14 3UX, UK, from lunchtime on Wednesday, 10 September 2003 to mid-afternoon on Thursday, 11 September 2003. The fully inclusive conference fee (covering all meals, the conference dinner on Wednesday and accommodation) is £100.

Those wishing to offer papers to be considered for presentation at the conference should send an abstract of their paper (not exceeding one page) to:

Debbie Smith
Cardiff Business School,
Colum Drive,
Cardiff, CF10 3EU
Tel +44 (0)29 2087 5731
Fax +44 (0)29 2087 4419
Email. SmithDL@cardiff.ac.uk

The deadline for submissions is 31 May 2003 with earlier proposals for papers encouraged.

Following the refereeing process, applicants will be advised of the conference organisers’ decision on 30 June 2003.
INTERNATIONAL CONGRESSES OF ACCOUNTANTS

Since 2004 marks the centenary of the first International Congress of Accountants in St. Louis, a major theme of the 10th World Congress of Accounting Historians is scholarship on the sixteen International Congresses of Accountants, the nine International Congresses of Accounting Educators, and the nine preceding World Congresses of Accounting Historians. There is a need to increase the relatively limited scholarship about each of these congresses. The dates and sites of these previous congresses are:

<table>
<thead>
<tr>
<th>International Congresses of Accountants</th>
<th>World Congresses of Accounting Historians</th>
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<tr>
<td>1904 St. Louis</td>
<td>1970 Brussels</td>
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<td>1926 Amsterdam</td>
<td>1976 Atlanta</td>
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<td>1933 London</td>
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<td>1952 London</td>
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<td>1962 New York</td>
<td>2000 Madrid</td>
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<td>1967 Paris</td>
<td>2002 Melbourne</td>
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The International Congresses of Accounting Educators started in 1962 and were conducted just before or after the International Congresses of Accountants, either in the same city or nearby. Leadership of the IAAER [International Association for Accounting Education and Research] will assist in reviewing papers for this theme. Some examples of possible paper topics include (1) Examination of a Specific Congress; (2) Continuity and Discontinuity of the Congresses; (3) Concept of International Congresses; (4) Key Players at Each Congress (Biographies); (5) Seminal Papers; (6) Splitting the Congresses in 1962; (7) Continuing Themes and Topics Across the Years; and (8) International Accounting Standards Movement.

ACCOUNTING FOR TRANSPORTATION AND FINANCIAL INDUSTRIES:

As the Gateway to the West, St. Louis is an appropriate venue for research on accounting for railroads, canals, riverboats, stagecoaches, airlines, and automobiles. The Mercantile Library is also a repository of several transportation collections. Thus, the Congress will highlight papers dealing with transportation-related industries throughout the
world. Papers can include analyses of financial statements, accounting innovations, and the people who played a role in the development of transportation accounting. Similarly, St. Louis has historically been a financial center for Western development, so histories related to accounting for all types of financial institutions will be a focus of the Congress.

ARCHIVAL-BASED ACCOUNTING RESEARCH:

Because the library at the University of Mississippi is a treasure trove of accounting archival records, one of the Congress themes will be to emphasize archival-based research. Such research can be based on any type of organization. Examples include analyses of accounting innovations, diffusion of accounting innovations, impact of the environment (such as war, depression, or competition) on accounting, impact of accounting on the environment, and examples of company histories based on accounting records. In addition to papers on the three Congress themes, papers on other topics of accounting history are also welcome.

The 10th World Congress is sponsored by the Academy of Accounting Historians. Conveners of the Congress are Richard Vangemeersch of the University of Rhode Island, and Dale L. Flesher of the University of Mississippi. Manuscripts for review should be sent to the following address:

Dr. Dale L. Flesher
Patterson School of Accountancy
University of Mississippi
University, MS 38677
E-mail: acdlf@olemiss.edu

Papers may be submitted in either hard copy or electronic format (electronic submissions should be in either WORD or WordPerfect format). All papers should be submitted in English. Special consideration will be accorded those papers prepared by scholars who use English as a second language so as to facilitate the broadest acceptance and presentation of materials. The Congress program will focus around the best papers received. All papers will be double-blind refereed and, subject to consent, the accepted papers will be published as refereed Congress Proceedings on the Congress website. A hard-copy volume of abstracts will also be distributed. The deadline for submissions is February 28, 2004. Earlier submissions are encouraged.
10\textsuperscript{TH} WORLD
CONGRESS
OF ACCOUNTING
HISTORIANS
ST. LOUIS, MISSOURI
OXFORD, MISSISSIPPI
AUGUST 1-5, 2004
CALL FOR PAPERS
ONE -- TWO -- THREE

ONE CONFERENCE — TWO LOCATIONS — THREE THEMES

The 10\textsuperscript{th} World Congress of Accounting Historians will meet in the USA with a dual venue of St. Louis, MO, and Oxford, MS, from August 1-5, 2004. The Congress will commence in St. Louis on August 1 to celebrate the centenary of the first International Congress of Accountants that was held in St. Louis in 1904 as a part of the World’s Fair commemorating the Louisiana Purchase and Lewis & Clark Expedition. Sessions will be held at the St. Louis Mercantile Library, which was founded in 1846. The headquarters hotel will be the Renaissance Airport Hotel. The Congress will then move by air-conditioned motor coaches to Oxford, MS, on August 3 to give delegates an opportunity to visit the National Library of the Accounting Profession at the University of Mississippi. The Ole Miss Library is the largest accountancy library in the world. The Alumni House Hotel will be the Congress headquarters. There will be activities during the motor coach trip devoted to accounting history topics, such as featured speakers and videotapes. After the Congress, delegates may proceed to Orlando, FL, for the American Accounting Association meetings. It may be most convenient to continue your post-Congress air travel from nearby Memphis International Airport.

Papers are invited on any accounting history topic. Papers that address any of the three Congress themes are particularly desired. The three Congress themes are:

1. International Congresses of Accountants
2. Accounting for Transportation and Financial Industries
3. Archival-Based Accounting Research

\textit{(Continued on page 30)}