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The Accounting Historians Notebook

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Tonya Flesher Named Top Teacher at University of Mississippi

Dr. Tonya Flesher, past president of the Academy of Accounting Historians and professor of Accountancy, was recently recognized as winner of the University of Mississippi's 2003 prestigious Elsie M. Hood Outstanding Teacher of the Year Award. Flesher, who has taught in the UM School of Accountancy since 1979, was selected from among the university's 549 full-time faculty members for the prestigious award.

"During her years at Ole Miss, Dr. Flesher has enjoyed the respect and admiration of her students, faculty colleagues and other members of the community," said Chancellor Robert Khayat. "She is recognized as one of our finest teachers, has established a strong reputation for her research and writing, and has been active in professional and community service. The university has been enriched by her leadership and service."



"This is my proudest moment as a teacher," Flesher said. "I've been attending the annual honors convocation for years, and I remember thinking that this award has to be the ultimate in anyone's career, but I never really thought I would receive it."

Recognition for outstanding classroom performance was accorded to Flesher as the Accountancy School's Outstanding Teacher of the Year in 1986, 1998 and 2002.

Flesher became the first woman to hold a UM deanship when she was appointed to head the accountancy school in 1987. A 1971 graduate of Ball State University with a social science degree, Flesher received a Master's in Accounting at Appalachian State University in 1975. Early in her career, she was a tax auditor for the Internal Revenue Service, then staff accountant for J.A. Grissette & Co., now Deloitte & Touche. In 1977,

(Continued on page 29)

THE ACADEMY OF ACCOUNTING HISTORIANS 2003 FUNCTIONS

**Academy of Accounting
Historians Annual
Conference**
Denton, Texas
November 6-8, 2003

Annual Business Meeting
Denton, Texas
November 9, 2003

**Midyear Meeting of Board
of Directors**
Lexington KY
April 3, 2004

**10th World Congress of
Accounting Historians**
St. Louis, Missouri and
Oxford, Mississippi, U.S.A.
August 1-5, 2004

HOME PAGE

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Notable 19th Century American Accountants That Could be Considered for the Accounting Hall-of-Fame

by

George Romeo, Rowan University

In America, the 19th century marked the beginning of substantial economic changes (development of the vast railroad system, industrialization, and unsatiated demand for capital), providing an environment conducive to the establishment of a new profession, public accountancy. There were many accounting pioneers in the United States who helped the accounting profession develop during this transitional period. Many of the 19th century American accountants are not as well known as their 20th century counterparts, and only two accountants who worked primarily in the 19th century are currently in the Hall of Fame; Charles E. Sprague and Charles Haskins. Until recently, there was a stipulation that prevented 19th century accountants from entering the Accounting Hall of Fame; that is, a person must have contributed to the accounting field since the beginning of the 20th century as noted by the following quote from the Accounting Hall of Fame web page:

The Accounting Hall of Fame was established at The Ohio State University in 1950 for the purpose of honoring accountants who have made or are making significant contributions to the

advancement of accounting since the beginning of the 20th century

[<http://www.cob.ohio-state.edu/~acctmis/hof/intro.html>]

The Accounting Hall of Fame has recently started an old-timers' committee to allow 19th century accountants access to the hall. When determining who should be allowed in, the criteria is as follows:

Evidence of such service includes contributions to accounting research and literature, significant service to professional accounting organizations, wide recognition as an authority in some field of accounting, advancement of accounting education, and public service. [<http://www.cob.ohio-state.edu/~acctmis/hof/intro.html>]

The goal of this paper is to include brief histories of prominent 19th century accountants who meet these criteria and are now eligible to be elected to the Accounting Hall of Fame. The accountants will be separated into five groups: authors, editors, educators, leaders, and practitioners. With the profession emerging from 1880's New York City and with the two major accounting organizations housed

there, it is not surprising that the last twenty years of the century was dominated by editors, practitioners, and leaders from New York.

Accounting Authors

Thomas Jones is considered to be the first modern American accounting text author. Because of this fact, he very easily could have been included with the educators. However, his greatest contribution to accountancy was his being first to insist that the financial statements were the main purpose of the accounting process (proprietary accounting) rather than the bookkeeping aspects of journalizing and the keeping of the ledgers. His writings and teachings marked the beginnings of the modern period of reporting [Previts and Merino, 1998, p. 78 and 130].

Captain Henry Metcalfe, an American Army ordinance officer, probably wrote the first modern book on cost accounting: *The Cost of Manufactures and the Administration of Workshop*, 1885 [Chatfield, Michael 1996, pp. 415--416]. A summary of his book in *The Office*, describes the high regard in which his book was held at the time: "This volume, which in many respects is one of the most important additions to the literature of bookkeeping and business management which has been published in a long time,..." [1886, p. 10-11]. An article Metcalfe wrote for *The Office* was an abstract of his paper that was read before the American Society of Mechanical Engineers in

Chicago [1886, p. 19-20]. The next three articles by Metcalfe that were published in *The Office* were based on a lecture delivered before the Institute of Accounts (IA) in New York on June 15th, 1886 [Metcalfe, 1886, p. 30-32, 48-50, and 64-66]. This lecture and the related articles helped to bring members of the IA to a higher technical level in cost accounting, making various papers by IA members, such as Hardcastle, Kittredge, and Child, in accounting journals in the 1890's possible.

Another notable accounting author was Joseph Hardcastle, a regular contributor to various early journals about accounting in the United States, who became one of the foremost authorities on the theory of accounting during the 19th and early 20th centuries. Some of his writings on leases, bonds, and depreciation are still applicable today. Hardcastle's published works, in addition to numerous journal articles, included a book, *Accounts of Executors and Testamentary Trustees: Lectures Before the New York University School of Commerce, Accounts and Finance*. A year before he died, New York University (where he was Principles and Practice of Accounts Professor) conferred the honorary degree of Master of Letters upon him and made him an honorary alumnus ["Joseph Hardcastle," 1906, p. 53].

Other accounting authors of the 19th century include C.C. Marsh, E.G. Folsom, and John Caldwell

(Continued on page 6)

(Continued from page 5)

Colt [Previts and Merino, 1998, p. 76].

Accounting Educators

There is no doubt that many authors, lecturers, and school owners who taught bookkeeping offered their services to many business houses long before the 1880s when the public accounting profession really got its start in America. These “school men” truly may be said to be the pioneers of public accounting in this country [Ruth S. Leonard, 1940].

James Arlington Bennett was probably the first educator to start a successful bookkeeping or accounting school in the United States [Memo in Webster Archives] and played a leading part in the early popularizing of the idea of specific training for business pursuits [Haynes and Jackson 1935, p. 17]. Bennett's school was the forerunner of the business colleges that educated the working-class students and accountants of the 19th and early 20th centuries. Before the establishment of Bennett's school, bookkeepers were trained by apprenticeship; by channeling bookkeepers through a specialized course, he raised the level of expertise for bookkeepers. Thus, the formal classroom training replaced the slow and uncertain method of learning by apprenticeship.

Bennett's contributions to education in accounting are significant: he provided an affordable means of training for prospective bookkeep-

ers. He showed that the knowledge and skills required to become a bookkeeper could be reduced to a system and, thus, taught in a classroom environment using facsimile business papers and documents as an aid to recording transactions in the classroom. Most importantly, he provided working-class individuals an option besides the apprenticeship method developed in England.

Bennett's lectures were of a type that would be the forerunner of those heard in the business colleges that would emerge in the 19th century [Previts & Merino, 1998]. In fact, Bennett would establish the framework for educating bookkeepers in the U.S. that would differentiate it from the English method of training.

Silas Sadler Packard was a leading business educator and head of the Packard Business College, which he established in 1858 as part of the Bryant and Stratton system and administered until his death. By 1897, the school had turned out approximately fifteen thousand graduates. The success of his school had an international influence; many business schools, particularly those at Paris and Rouen in France, were founded on Packard's model [*The Bookkeeper*, 1898, p. 47]. He was one of the founders of the Business Educators' Association of America as well as its first president. In 1896, he assumed the first presidency of the Commercial Teachers' Federation [Obituary, 1898, p. 667].

Packard's publications included the Bryant & Stratton series of bookkeeping textbooks and a monthly magazine, the *American Merchant*. From 1868 to 1870, he edited and published *Packard's Monthly* [History of the Greater New York, Biographical, pp. 413-415]. Packard wrote various other books on accounting and bookkeeping and had numerous articles published in such journals as *The Book-Keeper*, *American Counting Room*, *The Office, Business*, and *The Bookkeeper* (Detroit). He was an active member of the IA beginning in 1883 and served as its president in 1895 and 1896. He also presented at least four lectures on topics such as the classification of accounts, education, and moral duties [Romeo and Kyj, 1998, p. 51-53].

In 1865, Thomas May Peirce organized the Peirce Business College for the purpose of preparing young men for a business career. Peirce authored many of the texts used at his business college: *Text Business Problems*, *Peirce School Manual of Bookkeeping*, *Peirce College Writing Slips*, and *Peirce School Manual of Business Form*. Five hundred and fifty students enrolled in the school the first year. If the recognition of a school is indicated by the commencement speakers, this school was quite prestigious. Some of the speakers included: Andrew Carnegie, President Benjamin Harrison, President Grover Cleveland, William Jennings Bryan, John Wanemaker,

President William H. Taft, President Theodore Roosevelt, Senator Joseph T. Robinson, Vice-President Charles Curtis, and Senator Alben W. Barkely. Peirce received an honorary degree of Ph.D. from Dickinson College in recognition of his work in education. Additionally, he was president of the Bookkeeper's Beneficial Association of Philadelphia [Webster Archives].

George Soule was president of the Associated Accountants of New Orleans ["Accountants' Associations, Associated Accountants of New Orleans," 1898, p. 512]. He was a member of the national IA and head of a successful business school [Business, December 1895, "Brief Mention," p.433]. Soule was a prolific writer who published various books on accounting and mathematics including Soule's *Manual on Auditing* and Soule's *New Science and Practice of Accounts* as well as numerous articles in journals such as *The Book-Keeper*, *The Office, Business, Accountics*, *The Bookkeeper (Detroit)* and *The Accountant*. In recognition of his many accomplishments as a writer and educator, Tulane University of Louisiana conferred the honorary degree of doctor of laws upon Soule [Baladouni, 1996, p. 543].

Other business school leaders or educators included Benjamin Franklin Foster, R. M. Bartlett, George Comer, Peter Duff, E. K. Losier, Thomas Jones, H.B. Bryant,

(Continued on page 8)

(Continued from page 7)

and H. D. Stratton [Previts and Merino, 1998, p. 75]. There was also Henry Cook, who was Chairman of the Charter Committee for the College of Accounts for the AAPA in 1892 and author of the State Society Resolution for the NYU School of Commerce, Accounting and Finance in 1899 [Webster, 1954, p. 342].

Accounting Editors

A great editor can greatly influence the field in which they work. Selden R. Hopkins, whose background held twenty years of experience in accounting, was the pioneer accountancy editor in the United States. For at least five years, he was the first and only editor of an accounting journal. In that capacity, with his little sixteen page paper, he became the father of the first professional association of accountants in the United States and disseminated the science of accounting throughout the United States. Hopkins was an educator and, therefore, brought high ideals and a professionalism that had not previously existed in accounting in the U. S. to the journals he edited.

Anson O. Kittredge was one of the main contributors to the advance of the accounting profession in the second half of the 19th century. Kittredge published several articles on accounting theory and served as the editor of various journals over his lifetime. There were many individuals who helped shape the early accounting profession in

the United States during its infancy; however, few among his contemporaries can match Kittredge's contributions as an editor, author, teacher, innovator, editor, practitioner, organizer, and CPA examiner [Romeo and Kyj, 2000, p. 117].

Throughout his fourteen years as an editor, Kittredge's journals included numerous educational articles on the science of accounts. McMillian (1998) acknowledged Kittredge to be one of the leading forces advocating the science of accounts in the U.S. and documents evidence on Kittredge's view of accounting as a real science in articles written in 1896 [pp. 25-28].

Other accounting editors include Elmer Henry Beach, editor of *The Bookkeeper* of Detroit; Henry Goldman, editor of *Office Men's Record*; Alois Gonzaga Thienel, editor of *The N. Y. Accountants and Bookkeepers Journal*; and Seymour Walton, editor of *The Auditor* [Webster, 1954, pp 110-118].

Accounting Leaders

When the New York Board of CPA Examiners issued waivers for the first group of CPAs alphabetically, Frank Broaker was issued CPA Number 1. Broaker was also secretary, vice-president, and president of the AAPA in the 1890's. Additionally, he was one of the organizers of the N.Y. School of Accounts in 1892 and first secretary of the New York Board of CPA Examiners. While President, he presented a lecture on cost and factory accounts to the AAPA [The Finan-

cial Record, July 14, 1897, p. 3]. He co-authored the *American Accountants Manual* in 1897 (the first CPA review book) as well as *Technique of Accountants* in 1904. He belonged to the N.Y. State Society of CPAs and the National Society of CPAs [Webster, 1954, p. 336]. As if that were not enough, Broaker was also an important player in the passage of the first CPA Law.

John Loomis, who was active in public accounting for many years, was a member of the IA serving as a member of the Executive council from 1902 to 1904 and vice president of the NYSSCPA from 1898-1899. He was president of the American Association of Public Accountants 1903-1906 and a member of the New York Board of CPA Examiners from 1898 until his resignation due to the Perley Morse controversy in 1904 [NYSSCPA Ten-Year Book, p. 59].

The first president of the American Association of Public Accountants was James Yalden. Yalden was a member of the Charter Committee for the College of Accounts, which was established in 1894. He was a Trustee and Guarantor, as well as a teacher of governmental accounts, for the school. He became a CPA of New York (No. 138) and a partner with various public accounting firms [Webster, 1954, p. 387].

Farquhar J. MacRae received CPA certificate no. 23 in New York. He was an officer in the IA, and Incorporator of the NYSSCPAs as a charter member and elected as

vice president in 1899. MacRae succeeded Haskins as president upon Haskins' death. In 1903, he became the president of the Federation of Society of Public Accountant in the U.S. but resigned when the NYSSCPA withdrew [Committee on History, 1953, p. 107].

Henry Harney served at least nine terms as the president of the IA and the secretary of the National Institute of Accounts. He was a member of its committee, which prepared the New York CPA Law; in fact, he may have prepared the first draft of the law. He received certificate No. 18 and became a charter member of the NYSSCPAs [Committee on History, p. 106].

Before becoming an Accountant, Ferdinand William Lafrentz had a fascinating career serving as a member of the Wyoming legislature and authoring a book of poems and a book on his childhood days [Previts and Merino, 1998, p. 147]. Lafrentz served in various executive positions in the AAPA and was its president from 1901 to 1903. He was one of the founding members of the NYSSCPA and instrumental in the passage of the New York CPA Law. He served as a member of the New York State Board of CPA Examiners for the years 1904 and 1905 as well as from 1917 to 1925. He was also on the first faculty of the NYU School of Commerce, Accounting, and Finance as an instructor in Auditing [Committee on

(Continued on page 10)

(Continued from page 9)

History, 1961, p. 212]. The Board of Directors of the New York State Society of Certified Public Accountants presented a testimonial to Lafrentz in 1947 as part of its 50th anniversary:

We express our sincere and heartfelt appreciation which he has served for over a half century...fully realizing...that the history of our profession and of our Society for this first half century would not be complete without this recognition of his great contribution to their advancement and development. [Committee on History, p. 211]

Ferdinand William Lafrentz died in 1954 at the age of 95.

Richard Fowler Stevens, who was a brigadier-general of the New Jersey militia during the Civil War, served as president of the AAPA and the first president of the New Jersey Society for seven years. While president of the AAPA, Stevens was a Trustee and on the Committee on Curriculum and Teacher Transportation in the N.Y. School of Accounts. He was also one of the initiators of the CPA laws of both New York (member of the Committee of 14 for the CPA Law) and New Jersey [Webster, 1954, p. 278].

A short list of other leaders of accounting in the 19th century include the following: early founders of the AAPA, including James T. Anyon and William H. Veysey; active members of the IA, including

Charles Dutton, John Hourigan, Thomas B Conant, Edward C. Cockey; one of the leaders of the CPA movement, Francis Gottsberger; leaders who spanned both centuries, such as Frederick Manvel, John Robert Sparrow, and Arthur Teele; as well as an early leader of the California movement, Alfred George Platt.

Accounting Practitioners

Arthur Young, whose law career was cut short because a hearing defect, started the firm of Arthur Young & Company. He served on many committees of the Illinois Society and was its president from 1912-13 [Higgins, 1968, p. 271. A couple of other impressive practitioners are William F. Rodgers of Baltimore and John Heins of Philadelphia, as well as James T. Anyon and William H. Veysey of New York (who were mentioned above as leaders in the development of the AAPA).

Conclusion

There were many great accountants in the 19th century who deserve the recognition and status afforded by election to the Accounting Hall of Fame. Since there were so many accounting pioneers who helped make ease the transition of the accounting profession from bookkeepers to professional accountants, it would be very easy to leave out some names. This is just one attempt to recognize the names of some of those men who took accounting into the 20th century

and deserve such recognition.

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(Continued on page 12)

(Continued from page 11)

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Minutes of Academy Meetings

Meeting of Officers, Trustee and Key Members

Saturday, March 8, 2003

Hyatt Regency Hotel
Houston, TX

Present: Joann Cross, Dale Flesher, Finley Graves, Sarah Holmes, Alan Mayper, Barbara Merino, Gary Previts, and John Rigsby

Call to Order

Sarah Holmes, President of the Academy, called the meeting to order at 12:30 pm and distributed the agenda.

Minutes

Sarah Holmes distributed the minutes of the August 14, 2002 meeting in San Antonio of Officers, Trustees and Committee Chairpersons. Finley Graves moved that the minutes be approved, Dale Flesher

seconded the motion and the minutes were approved unanimously.

Treasurer's Report

John Rigsby distributed the Treasurer's Report that included the Audited Financial Statements and other financial reports for 2002. He discussed some of the notes attached to the statement for the month of December 2002. One note reported that the Endowment Fund CD was increased by \$2,000 when it matured in April 2002 so that it would be a close match to the balances in the endowment equity accounts. John discussed the note that showed a prior period adjustment to 2001 revenues of \$4595 to reflect the amount of prepayment of 2002 dues. He also noted accrual of a contingency in December 2002 of \$2,000 for shipping of books

(Continued on page 13)

from a collection in California to Oxford, MS.

A brief discussion occurred with respect to the amount that the President of the Academy could authorize without trustee approval; Gary Previts noted that the President had the right to authorize an amount equivalent to \$1,000 in 1976 dollars. Finley Graves suggested that the \$1,000 amount should be adjusted for inflation and that the inflation factor should be considered at the beginning of each year.

A discussion of the Statement of Financial Condition and the 2003 budget followed. Joann Cross agreed to get feedback from the membership about receiving the Newsletter on line to reduce costs; Finley Graves suggested that a memo of understanding for each of the endowment funds be obtained to ensure proper usage of each fund and everyone concurred with the suggestion.

Several minor changes to the budgeted amounts were approved. Finley Graves moves that the budget, as amended, be approved. John Rigsby seconded the motion and the budget was approved unanimously.

Admin. Coordinator's Report

Kathy Rice wrote to say that she had completed the 2002 directory of members, mailed copies of the 2003 Academy brochure and Call for Papers for the 10th World Congress to members of the Regional Committee for distribution at the

regional meetings, reorganized the Garner Center in its new location, contracted with DHL at a lower price to deliver future journal mailings to international members, and mailed the first and second membership renewal notices. The decline in revenue from institutional memberships was noted by individuals present at the meeting and the participants suggested that the President ask the membership committee to try to find the reason for the decline. Sarah Holmes said she would get a reconciliation from Kathy Rice with respect to institutional membership.

VP Communications Report

Dan Jensen wrote to say he had no formal report but expected that some Website and e-publishing issues would come up at the meeting that he would address.

Website

A general discussion of the transfer of the website to Rutgers occurred; Rutgers has been very responsive and provided good support. The group recommended that the Academy try to get an in-house link to the current events kept by Sandy Welch at UTSA.

Ebsco Publishing

Gary Previts distributed copies of correspondence with Chris Mangione of Ebsco publishing, Steve Walker, editor of *Accounting Historians Journal*, and himself. Dr. Previts discussed the advantages

(Continued on page 16)

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,
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Kingston, RI 02881, USA
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Stephen Walker
Cardiff Business School
Colum Drive
Cardiff, Wales, UK, CF10 3EU

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

ACADEMY PUBLICATIONS AVAILABLE

MONOGRAPHS:		Price
#2	<i>John Raymond Wildman</i> by Previts and Taylor	\$5.00
#3	<i>E. L. Kohler: A Collection of His Writings</i> (1919-1975) by Cooper, Ijiri, and Previts	\$15.00 Paperback, \$10.00
#4	<i>Selected Papers from The Charles Waldo Haskins Accounting History Seminars</i> by Gaertner	\$5.00
#6	<i>The Costing Heritage: Studies in Honor of S. Paul Garner</i> by Graves	Individual Members \$5.00 Institutional Affiliates \$20.00

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Volume III (Nos. 41-60)	Individual Members	\$7.50
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THE ACCOUNTING HISTORIANS NOTEBOOK:		
<i>1978-2001</i> (2 per year \$3.00 per copy)		\$100.00
(Some issues in very short supply.)		

(All items above subject to availability)

TO ORDER:

Check Payable to: The Academy of Accounting Historians
Kathy Rice, Administrative Coordinator
Academy of Accounting Historians
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AVAILABLE ON THE WEB:

The Evolution of Cost Accounting to 1925 by S. Paul Garner
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(Continued from page 13)

and disadvantages of on line access to *AHJ* and noted legal issues that needed to be resolved. Dale Flesher moved that Dan Jensen be asked to look into the legal terms and conditions associated with e-publishing, John Rigsby seconded the motion and it passed unanimously.

Credit Cards/Website

There was a general discussion of the need to have a secure website for credit card registration at conferences. Several people voiced reservations about using the Academy website and suggested that the Academy determine if a bank site could be found that would process credit card registration fees for Academy conferences. Gary Previts, Dale Flesher and John Rigsby said they would investigate the bank option for the 10th World Congress.

Accounting Historians Journal

The editor wrote that he had no report at this time. Barbara Merino suggested that the membership committee be asked to contact all authors publishing in *AHJ*, who were not Academy members, and invite them to join. The President agreed to convey this request to the membership committee chairman.

Notebook

Joann Cross indicated that *The Accounting Historians Notebook* would be out on a timely basis; she suggested that distribution of the *Notebook* might be more efficient if mailed from her school. John

16

Rigsby moved that Joann be authorized to investigate the cost of mailing, Alan Mayper seconded the motion and it passed unanimously.

Joann agreed to develop a questionnaire to determine member's preferences with respect to hard copy versus online access to the *Notebook*.

Reports from Centers

Elliott Slocum wrote he had no report on the Georgia State Center at this time.

Dale Flesher reported that the University of Mississippi Center had received a new collection from the van Seventer estate.

Admin. Policies Committee

Ashton Bishop reported that he had been asked to address the question of changing the title of VP of Conferences to VP of Membership and he had solicited several opinions on the change. He reported that a change in title would enhance the role of a membership chair. A general discussion ensued and Barbara Merino moved that the name be changed from VP of Conferences to VP of Membership in 2004, Gary Previts seconded the motion and it passed unanimously.

Hourglass Award

Sarah Holmes reported she had sent out one request for nomination to the membership and would send out a second request in March.

International Relations Comm.

Salvador Carmona submitted a report that documented the vision,

The Accounting Historians Notebook, October 2003

mission and plans of the committee to examine formalizing relationships between the Academy and other international associations with a historical interest and outlined other plans to increase international participation in the Academy.

Life Membership Committee

Dick Vangermeersch reported the committee would consider several people for life membership.

Membership Committee

Tom Robinson, membership committee chair, reported a number of steps that his committee would take this year to increase membership. He also requested that any member who had ideas on how to increase membership contact him.

Public Relations Committee

Sarah Holmes reported that Sandy Welch, chair of the committee, hoped to get a current affairs button up and running on the Academy website. The group requested that Sarah ask Sandy to explore the possibility of including a past event button on the website.

Regional Committees

Joel Thompson, regional program chair, reported that 5 history papers and a panel discussion would be presented at the Midwest AAA meeting in St. Louis. Gary Previts noted that 3 history papers had been presented at the Southwest AAA meeting in Houston.

Conferences

Barbara Merino and Alan Mayper

discussed plans for the 2003 Academy Research Conference to be held in Denton, November 6-8, 2003. Sarah Holmes reported she had mailed a letter and fliers to all domestic members and sent a flier and personal note by email to international members to encourage people to submit papers. A brief discussion occurred about the need for publicity, given the increasing number of conferences that solicit historical papers.

Gary Previts and Dale Flesher discussed plans for the 10th World Congress of Accounting Historians to be held in St. Louis, MO, and Oxford, MS, on August 1-5, 2004. They noted that the organizing committee would meet at the Midwest AAA meeting to finalize preparations for the Congress.

Dick Fleischman, President Elect, indicated that he did not plan to have a separate research conference in 2004 since the International Congress would be held in the United States. He has contacted the Public Interest section of the AAA about jointly sponsoring a conference in Orlando prior to the AAA national meeting in August 2004 and has received a positive response.

Other Business

There being no other business, the meeting adjourned at 4:00 p.m.

Submitted by Barbara Merino,
(on behalf of Robert Williams
Secretary)

Accounting History

Call for Papers
Special Edition – May 2005

Historical Perspectives on Accounting and Audit Failure within Corporate Collapse

The high-profile failure of companies such as Enron and Global Crossing in the US, and HIH Insurance in Australia, provides a stark and timely reminder of how the economy and society are impacted by major instances of corporate collapse. Across time and space, accountants and auditors have been implicated in many instances of corporate failure for their roles in preparing and authenticating financial information for communication to stakeholders of companies where the audited accounts are later shown to have materially misrepresented the financial performance and position of failed corporations. Audit failure is not a recent phenomenon. For example, John B. Miles, President, Sydney Institute of Public Accountants, stated in 1895 that auditors in too many cases are unable and/or unwilling to provide “diligent examination of the accounts” and voluntarily become the “acquiescent minions” of company directors (Carnegie & Parker, 1999, p.223). Moreover, accountants working within organisations have been found to actively participate in the preparation of fraudulent financial reports. Despite numerous enquiries and related corporate legislative reforms over many years financial statement fraud and audit failure persist.

The objective of this special issue of *Accounting History* is to investigate audit failure and financial statement fraud in the context of corporate collapse and to examine why accounting and audit failure recurs, despite numerous purported reforms to financial reporting and auditing. Submissions are sought that explore this theme in historical perspective through, for example, the following ways:

- Evaluating the impact on the development of the accounting profession of professional accountants and auditors being implicated in high-profile corporate collapses;

- Elucidating the role of accountants in corporate collapses with an emphasis on the persistence of accounting and audit failure despite numerous “corrective” legislative and other reforms;
- Analysing the responses of the accounting profession and other stakeholders to formal enquiries and legislative initiatives emanating from corporate failures;
- Ascertaining the common features of accounting and audit failure within corporate collapses across time, recognising that the audit is not a fixed phenomenon as practices have changed over time;
- Assessing the contribution of audit failure to the timing and severity of corporate collapses;
- Identifying the key institutional and exogenous factors that together assist in explaining escalations in corporate collapses and related misleading financial reports at certain points in time; and,
- Examining the interplay of auditors with corporate governance mechanisms developed over time, such as audit and corporate governance committees.

This list is not intended to be exhaustive. Intending contributors to the special edition are encouraged to examine this theme from diverse theoretical and methodological perspectives. This diversity may range from quantitative studies written in historical perspective, to detailed case studies, to reviews of significant historical debates on accounting and audit failure within corporate collapse. Intending authors are strongly encouraged to contact the guest editor in advance to discuss their proposed topic. Submissions should be forwarded electronically, to the guest editor, by **31 August 2004**.

Guest Editor:

Brendan O’Connell, Ph.D, CPA, CMA, ASIA
Associate Professor, Deakin Business School, Deakin University
336 Glenferrie Road, Malvern, Victoria, 3144, Australia.
Email: [oconnell@deakin.edu.au](mailto:connell@deakin.edu.au)

Reference

Carnegie, G.D. and Parker, R.H., (eds.), 1999, *Professional Accounting and Audit in Australia, 1880-1900*, New York, NY: Garland Publishing, Inc.

**FOURTH ASIAN PACIFIC
INTERDISCIPLINARY RESEARCH IN
ACCOUNTING CONFERENCE**

Singapore 4-6 July 2004

&

**APIRA 2004 Emerging Scholars' Colloquium
(2-3 July 2004)**

Organised by Singapore Management University

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**In association with
Accounting, Auditing & Accountability Journal**

The triennial APIRA conference now moves to the "Lion City" Singapore, following on from its predecessors in Sydney (1995), Osaka (1998) and Adelaide (2001). APIRA is the premier interdisciplinary accounting research conference in the Asia – Pacific region, rotating in a three year cycle with the European IPA and the New York CPA conferences.

With a reputation for academic rigor, and the participation of accountancy's foremost thinkers, APIRA 2004 promises to attract strong representation from accounting researchers the world over. Some of the most prolific researchers from the United Kingdom, Europe, North America, the Asia-Pacific region, and many other countries are represented in APIRA's International Editorial Committee. A strong interdisciplinary program of research papers and forums addressing the relationships between accounting, auditing and accountability and their social, institutional, economic and political environments will be included in the program.

This interdisciplinary accounting conference is dedicated to the advancement of accounting knowledge and practice. It provides a platform to discuss the interaction between accounting/auditing and their social, economic, institutional and political environments.

Conference sessions and papers will critique contemporary theory and practice, examine historical and interdisciplinary dimensions of accounting, debate policy alternatives, and explore new perspectives for understanding and change in the accounting discipline.

Papers may explore policy alternatives and provide new perspectives for understanding the accounting discipline, covering the following themes:

- Accounting Communication
- Intellectual Capital
- Knowledge Management
- Risk Management
- Corporate Governance
- Social and Environmental Accounting
- Critical Financial Analysis
- Accounting and Gender and/or Feminist Theories
- Accounting and Accountability in the Public Sector
- Non-profit Organizations' Accountability
- Accounting Policy and Standard Setting
- Corporate Regulation and Accountability
- Accounting Professions
- New Forms of Accounting and Auditing
- Auditing and Accountability: Professional and Business Ethics
- Accounting in the Third World
- Accounting and the Public Interest
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APIRA 2004 will be held at the Grand Hyatt Singapore, and its associated Emerging Scholars' Colloquium (2 – 3 July) will be held at the beautiful Bukit Timah campus of Singapore Management University. The conference's plenary speakers on the subjects of corporate governance and management control will include Professors Niamh Brennan (University College Dublin), Trevor Hopper (University of Manchester), and Ken Merchant (University of Southern California).

***For full conference and colloquium details,
access the SINGAPORE APIRA website now!
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(Continued on page 22)

(Continued from page 21)

KEY DATES

Deadline for electronic submission of papers <i>(only full papers considered for refereeing)</i>	30 January 2004
Submission of Revised Paper	30 April 2004
Early Bird Conference Registration	30 April 2004

FEES

Early Bird Registration by 30 April 2004	Full Registration (S\$595) Full-time Postgraduate Student (S\$395) Emerging Scholars' Colloquium (S\$50)
Regular Registration after 30 April 2004	Full Registration (S\$695) Full-time Postgraduate Student (S\$415) Emerging Scholars Colloquium (S\$60)

For further inquiries please contact:

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Professor Lee D Parker
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Associate Professor Low Aik Meng
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FEMININE CONTEXT OF PREHISTORIC NOTATION SYSTEMS

by
David Oldroyd
Newcastle University

A radical school of modern feminism exists which believes in the existence of a time in prehistory, before the “male take-over,” when society was universally matriarchal, and women enjoyed a more central role in society than men. The idea of an ancient matriarchy first gained ground in the 19th century amongst evolutionary theorists, such as Engels. He linked the oppression of women to the rise of the state, which he said had resulted in the separation of private and public domains, the activities of women being relegated to the private service of their husbands (Leacock, 1978, p. 255; Siverblatt, 1991, pp. 141, 144-146). Another theory is that matriarchal society was swept aside during the Neolithic by patriarchal, hierarchical invaders from northern Europe (Stone, 1976, p. 20; Tringham, 1991, pp. 96-97; Grindell, 1993, pp. 124-125). Supporters of the matriarchal thesis maintain that mathematics, counting and calculation were originally female preserves that were linked to fertility through the menstrual cycle and the motions of the moon. They argue that “math” is derived from the Sanskrit “matra” or the Greek “meter,” both of which mean “mother” and “measurement.” Therefore, mathematics literally

means “mother wisdom,” and ancient peoples regarded it as one of the particular gifts of the mother-goddess to her daughters (Walker, 1983, pp. 684-5). The paper seeks to explore this claim, that in the beginning counting and calculation were the preserves of women.

The significance of counting and calculation runs deep. According to Walker (1983, p. ix), the most fundamental right that was denied to women by patriarchy was the right to control their own motherhood. Before the male “take-over” women were in control of reproduction, and tracking the menstrual cycle through the lunar phases played a vital part (*ibid.*, pp. 645, 670). Two explanations have been advanced why these charts were significant in an age before the advent of monogamous marriage when “every child’s maternity was certain, but its paternity debatable and irrelevant” (Graves, 1958, p. 387). First, as is still the case in some cultures today, people in ancient pre-agricultural societies, unable to observe the behaviour of domesticated animals, did not appreciate the link between sex and reproduction, believing instead menstruation to be the one significant factor (Stone, 1976, pp. 11-12; Thompson, 1981, p. 127; Walker 1983, p. 680).

Tracking the menstrual cycle through the lunar calendar was therefore regarded as a magical art that enabled women to give birth. Thus Walker (1983, p. 685) maintained that “women did temporal and spatial calculations for so long” that, according to Hindu mythology, “men once thought that women were able to give birth because they had superior skill in measuring and figuring.” The second possibility is that women did realise the relationship between menstruation, sex and conception, but men did not. Therefore, keeping track of the lunar phases allowed women to decide when to conceive and by whom (*ibid.*, p. 681). In either case, this was a special kind of secret knowledge as control of reproduction helped ensure that early society developed along matriarchal lines, with the matriarchal group in the centre and the men on the periphery.

Most of the evidence that is advanced in support of these claims consists of associations in ancient mythology between writing/counting and female deities. In Hindu mythology, for instance, it was a goddess who gave birth to “the year, the month, the season, the lunar day, the inch, the second, and other measurements” (O’Flaherty, 1975, p. 49). Similarly, the Egyptian goddess, Seshat, invented writing, measurements, calculation and record-keeping (Walker, 1983, p. 909). The fact that throughout most of Egyptian

history her husband, the god Thoth, was believed to have been the true inventor (Wallis Budge, 1914, pp. 1-2) is taken as evidence of a male conspiracy to de-feminise the pantheon following the take-over of society by men (Graves, 1958, p. 387; Walker, 1983, pp. 909-910, 996). However, the trouble with mythology is its unreliability as a source of historical evidence. Aside from the; difficulties in establishing the chronology of stories that have been passed down over thousands of years, there is also the problem of interpreting their true meaning. As Ehrenberg (1989, p. 23) observed, myths serve to explain phenomena in terms that are understandable to a society. Women alone give birth to children. Therefore, it is not surprising that in some myths the creation of writing and counting is seen as a goddess giving birth, but this does not necessarily mean that in reality women fulfilled these roles. Moreover, by the time that writing emerged in the Near East at the end of the 4th millennium BC society was already patriarchal, and organised on strict hierarchical lines (Ehrenberg, 1989, p. 63). The hierarchical structure of society is illustrated by a list of professions dating from about 3100 BC. The titles were ordered in sequence of rank, starting with the king, followed by the leaders of justice, the city, the plough and barley, then the priests, wise-men and other court officials, and finally the

(Continued on page 25)

(Continued from page 24)

lower-ranking priests, gardeners, cooks and craftsmen (Nissen et al., 1993, pp. 110-11). Such a “pecking order” is foreign to the notion of a matriarchal society, which is usually portrayed as having been egalitarian (Walker, 1993, p. 687). It follows that if matriarchal society ever existed, this situation must have predated the existence of written records, which makes corroboration problematical.

Although there are no societies currently in existence that could be described as “matriarchal,” primitive cultures do exist where women and men enjoy equal status (Ehrenberg, p. 65). Most authors agree that this is characteristic of pre-farming communities, despite Shennan’s (1996, p. 367) assertion that notions of forager egalitarianism are “much overdone” (Leacock, 1978, p. 248; Dahlberg, 1981, pp. 16-20; Schmandt-Besserat, 1992, p. 170). Is there any evidence of an ancient matriarchy amongst hunter-gatherer communities? One of the central tenets of the matriarchal claims is that women controlled the childbearing, nurturing and productive aspects of society, and that counting the lunar phases played a vital part. It is therefore remarkable that such lunar notations, carved on a variety of artefacts from the Upper Palaeolithic (c.30000-10000 BC), may well have survived.

It was Marshack (1972, pp. 31, 41, 57, 109, 293, 36) who first suggested that lunar notations existed

in the Palaeolithic as a result of a microscopic examination of a wide range of bones and stones from sites as dispersed as the Pyrenees and Russian steppes. He concluded that many of the sequences of scratches and marks were “cognitive, time-factored, and time-factoring notations” based on the lunar count. One of the oldest examples is a small, ovoid shaped piece of bone from the Dordogne region of France, recovered from layers from about 32,000 to 30,000 BC. Both faces of the bone were incised with a series of lines and dots that corresponded to a near-perfect lunar phasing and breakdown (ibid., p. 53). Marshack (1972, p. 54) maintained that this record was compiled over a length of time to give the preparer “a visual record and recall of the seasons and moons of the past year.”

According to Schmandt-Besserat (1992, p. 160), these “tallies” were a cognitive step forward as they enabled “concrete information” to be translated into “abstract markings” and knowledge to be separated from “the knower.” Their interpretation as lunar almanacs was challenged by d’Errico (1989) on the grounds that the incisions were produced in a single operation, and could not therefore represent the observations of an extended period of time. White’s (1982) work on engraving tools came to the same conclusion. Marshack (1991), however, reasserted his earlier claims and presented new evidence that the

lunar notations became more sophisticated as the Upper Palaeolithic progressed. Both Marshack and d'Errico now agree that at least some of the inscriptions were notational and not merely decorative (Marshack, 1995, 1996). D'Errico (1995, pp. 164, 196, 200) described them as "artificial memory systems" that were capable of recording different categories of information "well before the system of tokens evoked by Schmandt-Besserat," and conceded that the notion of lunar calendars is in fact possible, albeit ones that were "planned in advance, not updated by accumulating marks over time."

The uses of such records are uncertain. One possibility would have been to synchronise sexual activity and hunting expeditions with the phases of the moon and menstrual cycle, which has been observed in some modern-day cultures (Power and Watts, 1996, pp. 313, 322). Marshack (1972, p. 91) suggested a number of other possible uses, both practical and ceremonial, such as to plan voyages, visits, marches or initiations and to act as "a menstrual or pregnancy record." The latter is precisely what is claimed by modern writers on behalf of the ancient matriarchy. Furthermore, it is not *just* speculation, as there is a well established association between these Palaeolithic notations and female fertility symbols, as the two were often found together. "In most cases, the images are naked or represent naked portions of the fe-

male anatomy," such as the breasts or vulva (*ibid.*, pp. 281-2). For example, a notational bone from the Dordogne was recovered from a shelter containing engravings of vulvar shapes (*ibid.*, p. 44). Similarly, a carved and engraved baton in the form of a vulva with splayed legs comes from Le Placard, which has also yielded notational bones from the same period. This particular sculpture was itself "marked by an extremely fine series of sequential marks made by different points and rhythms," which Marshack (1972, p. 91) suggested might be related to menstruation, pregnancy or an associated rite. Unfortunately, one cannot know, and far from indicating deference to women, these sculptures may have been salacious images for men. In fact, this is quite a common assumption amongst male anthropologists (Conkey and Williams, 1991, p. 121; Russell, 1993, p. 94).

Despite the female connection, Marshack (1972, p. 338) balked at the idea of an ancient matriarchy, stating that its involvement cannot be inferred from these female images. This statement is true. Much of the fabric surrounding the ancient matriarchy is speculative, and because of the extreme antiquity of the subject, may never be susceptible to proof. Neither, however, has it yet been disproved, and the existence of seemingly lunar notations with a strong feminine association in the pre-agricultural societies of

(Continued on page 27)

(Continued from page 26)

the Upper Palaeolithic is the most tangible piece of evidence in its favour, and in support of counting and calculation having originally been a female role.

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Recent Donors to Academy Research Centers

Several members of the Academy have recently made donations of books and other archival materials to the Academy's three research centers (National Tax History Research Center, National EDP Auditing Archival Center, and the McMickle Accounting History Library) housed at the University of Mississippi. These include:

Perry Beckerman, Long Island NY
Michael Cangemi, Edison NJ
Arthur V. Corr, Racine WI
William Ferrara, Deland FL
Eugene Flegm, Bonita Springs FL

Dale and Tonya Flesher, Oxford MS

Fred Palmer, Boca Raton FL

A. van Seventer (courtesy his son,

Ron van Seventer), Palo Alto CA

Dwight J. Zulauf, Tacoma WA

The Academy offers small travel grants (lodging only) to members who wish to conduct research at any of the three Centers. For information on grants, contact Dr. Dale Flesher or Dr. Tonya Flesher at the School of Accountancy, University of Mississippi, University, MS 38677.

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(Continued from page 1)

she enrolled in Mississippi's doctoral program and upon completion in 1979, she joined the faculty.

In 1995, the Mississippi Society of CPAs recognized her as Outstanding Accounting Educator, and she won Ole Miss's 1986 Burlington-Northern Faculty Achievement Award as an outstanding faculty member.

Adviser to Tau Alpha Chi student honor society, she co-advises the IRS Volunteer Income Tax Assis-

tance program. A mentor to minority accountancy students, she recently joined the American Institute of Certified Public Accountants national Minority Initiatives Committee, which selects recipients of scholarships funded through the AICPA Foundation.

In 2002, she was listed by the Mississippi Business Journal as one of the state's 50 Leading Business Women.

(adapted from a news release by Elaine Pugh)

*(Continued from page 32)***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:

<u>International Congresses of Accountants</u>				<u>World Congresses of Accounting Historians</u>	
1904	St. Louis	1972	Sydney	1970	Brussels
1926	Amsterdam	1977	Munich	1976	Atlanta
1929	New York	1982	Mexico City	1980	London
1933	London	1987	Tokyo	1984	Pisa
1938	Berlin	1992	Washington	1988	Sydney
1952	London	1997	Paris	1992	Kyoto
1957	Amsterdam	2002	Hong Kong	1996	Kingston
1962	New York			2000	Madrid
1967	Paris			2002	Melbourne

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 Vangermeersch 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.



10TH 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 10th 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

(Continued on page 30)