

# Accounting Historians Notebook

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# The Accounting Historians Notebook

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## An Invitation to Join Us

All those with an interest in accounting's past and present are invited to participate in and enjoy the 10th World Congress of Accounting Historians being held with a dual venue of St. Louis, Missouri, and Oxford, Mississippi, August 1-5, 2004.

### St. Louis

2004 marks the 100th anniversary of the First International Congress of Accountants, held in St. Louis, September 1904. To date there have been sixteen such Congresses, and nine Congresses of Accounting Educators have been held. The



Educator Conferences have been scheduled proximate to the International Meetings since 1962. Nine previous Accounting Historians' Congresses have also been held beginning in 1970. A schedule of these meetings follows:

International Congresses of Accountants				World Congresses of Accounting Historians	
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

### Oxford

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, de-

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**THE ACADEMY OF  
ACCOUNTING  
HISTORIANS  
2004 FUNCTIONS**

**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

**Annual Business Meeting**

1:30 PM  
August 5, 2004  
Oxford MS

**HOME PAGE**

[Http://accounting.rutgers.edu/raw/  
aah](http://accounting.rutgers.edu/raw/aah)

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Finally, a personal project of mine, not only for the Academy but also for my own research, is the attempt to tie critical scholars, both those who do history and those who inform their contemporary research with recourse to history, to our organization. The World Congress will feature Tony Tinker as a plenary speaker, and Barbara Merino will conduct workshops on critical history at both St. Louis and Oxford.

I am excited about the months ahead

and hope that you will participate actively in making the year a success for the Academy and for accounting history. If you have any fresh ideas as to how to move the organization forward or if you have concerns about how the Academy operates, please feel free to contact me.

Best wishes to all,  
Dick Fleischman,  
President,  
Academy of Accounting Historians

## Message From President Dick Fleishman

It is an honor to have this opportunity to communicate with you as the incoming President of the Academy of Accounting Historians. I am excited about the events upcoming in August. The World Congress of Accounting Historians, to be held in St. Louis and at Ole Miss from August 1-5, figures to be an event not to be missed. The co-conveners, Dale Flesher and Richard Vangermeersch, are working y hard to make this, the first World Congress on U.S. soil since 1976, an outstanding value for money. The conference fee for the five days is significantly lower than I have paid for three-day conferences abroad in recent years. Of course, the cheapness of the dollar makes the 10WCAH an unbelievable bargain.

For those going on to the AAA national convention in Orlando, the Academy and the Public Interest Section of the AAA are jointly sponsoring a one-day conference at the Orlando headquarters hotel on Saturday, August 7. In recent years, the Academy has held events of this type in order to assist the authors of history papers to secure funding to attend the national meeting. While it appears that we may not be entirely shut out of the AAA program this year as in the past, this conference is still offered in an effort to promote accounting history at national. The fee for the event will be the cost of the lunch and equipment rental – approxi-

mately \$35. In Orlando as well, the Academy will hosti an ice-cream social on the evening of Sunday, August 8.

I have a number of initiatives in mind for the Academy during my presidential year. Membership has been declining recently, jeopardizing our financial position should the trend continue. I have written to friends and acquaintances urging them to join us. Growing the membership seems a better alternative from numerous perspectives than raising annual dues. A second direction, and one that has been prominent in Academy action for several years, is to tie our foreign membership more closely to the U.S.-based seat of operations. Three years ago, the editorship of *AHJ* went abroad for the first time, and Steve Walker has made that transition an outstanding success. *AHJ* now has a policy to spare no efforts in assisting scholars whose first language is not English to make their articles suitable for publication in the journal. This year both Vice Presidents (Salvador Carmona and Michael Gaffikin) are foreign members, as are three trustees (Garry Carnegie, Cheryl McWatters, and Vaughan Radcliffe). We are now launching a reciprocal arrangement with the Italian and Spanish accounting historian societies that will result in *AHJ*'s publishing abstracts of articles currently appearing in their national journals.

(Continued on page 2)

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### 2003-2004 Officers

President - Dick Fleischman   fleischman@jcu.edu  
President-Elect -Dan Jensen   jensen.7@osu.edu  
VP-Communications - Salvador Carmona   scarmona@profesor.ie.edu  
VP-Conferences, Partnerships, International - Michael Gaffikin   gaikin@uow.edu.au  
Secretary - Sandy Welch   swelch@utsa.edu  
Treasurer - John Rigsby   jrigsby@cobilan.msstate.edu

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pression, or competition) on accounting, impact of accounting on the environment, and examples of company histories based on accounting records.

### **Congress Venues**

#### **St. Louis**

The Congress will be held at the Renaissance St. Louis Hotel - Airport. The Renaissance is half a mile from the Lambert International Airport and minutes from downtown St. Louis and the city's popular cultural and entertainment attractions. The hotel offers free airport shuttle service, complimentary in-room coffee and newspaper, health facilities and swimming pool, restaurants, and concierge floor. The hotel has 12 floors, with 394 rooms, 20 suites, and 33 meeting rooms. Parking is available onsite for a fee. Light rail service connects to the many St. Louis attractions.

#### **Oxford**

The Triplett Alumni Center Hotel is located on the eastern edge of The University of Mississippi campus. A leisurely, fifteen-minute stroll will put you right in the heart of Oxford's historic town square. Standard amenities at this hotel include swimming pool, high-speed Internet access, same-day valet laundry service, voice mail, and free continental breakfast.

#### **Congress Sponsorship**

Academy of Accounting Historians  
BKD, LLP  
James Don Edwards  
John Carroll University  
Missouri Society of CPAs  
Sherri and Walt Kenamer  
Rubin, Brown, Gornstein & Co. LLP  
Richard Vangermeersch  
Anonymous Donor

Delegates may wish to attend the annual American Accounting Association (AAA) meeting in Orlando, Florida, August 8-11. A pre-AAA meeting session for historians is planned.

#### **Weather**

Summers in the South are hot and humid with temperatures in the 90's (35° C) during August. Air conditioning is widely used for indoor comfort

#### **Accommodation**

(All prices are in US dollars.)

##### St. Louis Venue

#### **Renaissance St. Louis Hotel - Airport** (conference hotel)

9801 Natural Bridge Road

PH: (314)429-1100

Toll-free: (800) 468-3571

<http://www.renaissancehotels.com>

There are a limited number of rooms block-booked at the Renaissance St. Louis Hotel-Airport for Congress participants. Early booking is essential to receive the conference rate of \$85.00 per night plus tax.

##### Oxford Venue

#### **Triplett Alumni Center Hotel**

The Univ. of Mississippi Campus

Alumni Drive

PH: (662) 234-2331

Toll-free: (888) 486-7666

<http://www.alumni.olemiss.edu/hotel/>

email: <mailto:hotel@olemiss.edu>

East Wing           Single: \$75.00

Double: \$83.00

Extra Adult: \$7.00

West Wing           Single: \$63.00

Double: \$71.00

Extra Adult: \$7.00

Alternative accommodations may be arranged at both venues.

#### **Transportation**

Shuttle service from the airport to hotels in St. Louis is provided free of charge for each of the hotels listed in this booklet. Two car rental agencies are across the street from the hotel: Enterprise Rent a Car and Budget Rent a Car. Transportation within the St. Louis area is by MetroLink light rail service for a minimal fee.

Registration includes air-conditioned motor coach transportation from St. Louis to Oxford (the cost of which is being paid by a donor).

Transportation between the University of Mississippi campus and hotels in Oxford will be provided.

Delegates to the Congress who are flying to St. Louis and attending the entire Congress should consider returning out of Memphis International Airport. A shuttle bus will be available for a charge of \$15 for transportation from Oxford to the Memphis airport after the Congress. This latter fee is payable in Oxford by those who desire airport transportation.

#### **Registration**

(All prices are in US dollars.)

Registration fee:

If postmarked or communicated:

by June 1, 2004	\$295
after June 1, 2004	\$360

For each accompanying person \$145

Attending only one segment of the conference (either St. Louis or Oxford)

If postmarked or communicated:

by June 1, 2004	\$175
after June 1, 2004	\$195

For each accompanying person \$75

#### **Post Congress Events**

The registration fee for participants includes the name badge (required for admission to all events), one copy of the Proceedings, the Early Bird reception and opening reception in St. Louis, all lunches, the reception and banquet in Oxford.

The registration fee for persons accompanying the registered participant includes the three receptions, the banquet, lunch at Rowan Oak, and the closing luncheon on Thursday.

On site registrants cannot be guaranteed any meals due to the hotels policy for food guarantees prior to event.

Mail the completed registration form with payment in US dollars to:

Kathy Rice  
10th World Congress of  
Accounting Historians  
The University of Alabama  
Box 870220

Tuscaloosa, AL 35487, USA

FAX: (205) 348-8453

e-mail: [krice510@comcast.net](mailto:krice510@comcast.net)

or use the Official Congress website for on-line registration secured by

VeriSign :

<http://accounting.rutgers.edu/raw/aah/worldcongress/>

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## History In Print

From: *Contabilita e Dultural Aziendale* [the Magazine of the Italian Accounting History Society], Volume III, Number 1, 2003:

**Book Review: "The Story of a Fortunate Man: Reminiscences and Recollections of Fifty-Three Years of Professional Accounting,"** by Maurice Peloubet, as edited by Alfred R. Roberts, Professor Emeritus, Georgia State University. [Elsevier Science 2000: Volume

Three: Studies in the Development of Accounting Thought, ISBN: 0-7623-0736-6].

This is a review of an English language work provided in Italian, by Maria Pai Maraghini of the University of Siena. By bridging the language differences this review expands the exchange of ideas between the US and Italian practice and academic communities.

## CALL FOR PAPERS

The Academy of Accounting Historians and the Public Interest Section of the American Accounting Association are jointly sponsoring a one-day conference immediately preceding the Orlando National Convention of the AAA.

### CONFERENCE PARTICULARS

Date: Saturday, August 7, 2004

Venue: Orlando Marriott (AAA conference headquarters)

Time: 9:00AM-4:00PM

Cost: approximately \$35 (breakeven)

CPE: Yes

### CONFERENCE PAPERS

Papers may be submitted on any subject appropriate for the two sponsoring organizations. They should conform to the style requirements of either of the two journals mentioned below. Special consideration will be given to history papers that relate to issues of public interest and to public-interest papers that reference history. Typical topics might relate to accounting's role in increasing accountability and transparency in democratic societies and how the public interest has been served or impaired historically by the actions of accounting practitioners. Authors of accepted papers will be urged to submit their work to the journals of the two sponsoring organizations – the *Accounting Historians Journal* and *Accounting and the Public Interest*.

Papers should be submitted by June 1, 2004 in electronic form only, prepared using Microsoft Word. Papers should be e-mailed to:

#### History

Professor Richard Fleischman  
c/o Department of Accountancy  
John Carroll University  
University Heights, OH 44118  
North Dartmouth, MA 02747  
([fleischman@jcu.edu](mailto:fleischman@jcu.edu))

#### Public Interest

Professor C. Richard Baker  
c/o Department of Accounting &  
Finance  
University of Massachusetts –  
Dartmouth  
([rbaker@umassd.edu](mailto:rbaker@umassd.edu))

For further information, contact either Dick Fleischman at 216-397-4443 or Richard Baker at 508-999-9243.

# Call for Nominations “Innovation in Accounting History Education” The Academy of Accounting Historians

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

Developing a case, video, audio; or Course syllabus, etc., that can be used to integrate accounting history topics into accounting courses.

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 four copies of the following by **June 15, 2004** to the address shown below:

- 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 accounting course being taught.

## Submit to:

R. Tondkar  
School of Business  
1015 Floyd Avenue  
Virginia Commonwealth University  
Richmond, VA 23284-4000

Fax: (804) 828-8884  
Phone: (804) 828-7156  
e-mail: [rhtondka@vcu.edu](mailto:rhtondka@vcu.edu)



## Minutes of Academy Meetings

### Academy of Accounting Historians Business Meeting

8 November, 2003

Radisson Hotel, Denton, Texas

**Present:** Sarah Holmes, Sandra Welch, Christopher Napier, Steve Walker, Bill Samson, Gene Flegm, Richard Vangermeersch, Gary Previts, Dick Fleischman, Alan Maysper, Barbara Merino, John Rigsby, Deborah Prentice, Dale Flesher, Ashton Bishop, Daijiro Fujimura, Elliott Slocum, Joann Cross, Robert Williams.

The meeting commenced at 3:30 pm with President Sarah Holmes as Chair. The Chair announced that the minutes of the previous meeting had been approved prior to the meeting.

**Secretary's Report:** There had been a decline in institutional members, especially overseas institutions, over the past year. There had been a small decline in US institutional membership. However, 17 of the US institutions had been forgiven their subscription due to a failure of a subscription company. There had been a very small decline in individual members but an increase in student members.

**Treasurer's Report:** The financial report to the end of October was tabled by the treasurer who commented on the healthy state of the Academy's finances. He predicted a positive result for the year.

### Election of Officers for 2004:

The following nominations were received:

President Elect 2004: Dan Jensen

Vice President Communication:

Salvador Carmona

Vice President International:

Michael Gaffikin

Treasurer: John Rigsby

Secretary: Sandra Welch

Trustees 2004 – 2006:

Gary Previts

Ed Coffman

Dale Flesher

Garry Carnegie

As no further nominations were received all were elected by acclamation.

**General Business:** There was no general business.

The meeting adjourned at 3:40 pm.

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### Academy of Accounting Historians Officers and Trustees Meeting

8 November, 2003

Radisson Hotel, Denton, Texas

**Present:** Sarah Holmes, Sandra Welch, Christopher Napier, Steve Walker, Bill Samson, Gene Flegm, Richard Vangermeersch, Gary Previts, Dick Fleischman, Alan Maysper, Barbara Merino, John Rigsby, Deborah Prentice, Dale Flesher, Ashton Bishop, Daijiro Fujimura, Elliott Slocum, Joann Cross, Robert Williams.

The meeting commenced at 3:45 pm with Sarah Holmes as Chair.

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**Minutes:** The minutes of the meeting held 8 March were approved. The meeting in Honolulu was not a formal meeting.

**Budget 2004:** The treasurer presented the draft budget for 2004. Much discussion ensued. R. Fleischman proposed that there be an allowance in the budget of \$2000 towards the President's travel expenses. It was decided to increase the AHRC Research Assistant allowance to \$2000 because of the need to prepare this material so that it can be moved to another site.

Proposed Rigsby/Bishop that \$12,000 be allocated as a grant to the World Congress.

It was also recommended that the allocation to the Journal should be \$15,000, the manuscript award be increased to \$1000 and that \$3000 be allocated to "Other" to cover miscellaneous expenses. As there will be no research conference in 2004 the amount allocated should be deleted. Moved Previts/Flesher that the amended budget be accepted. Carried.

**Vice President-Communication:**

Dan Jensen tabled his report.

Moved Jensen/Fleischman that the President be authorized to sign the EBSCO contract. Carried.

Moved Merino/Slocum that institutional subscription rate be increased to \$75 per year. Carried.

It was noted that Steven Walker had agreed to continue as journal editor for a further two years.

**Vice President-Conferences:** No report.

**Journal:** Stephen Walker tabled a report of journal submissions. He said that the submission rate appeared to be stable with the quality starting to improve and the rejection rate starting to decline. He was hopeful about future issues and submissions.

**Notebook:** Joann Cross reported that the Notebook was in the process of being printed and would be mailed soon.

**Accounting History Resource**

**Centre:** Elliott Slocum reported that the support for the Centre at Georgia State University was declining and the material will have to be shifted as space was becoming severely limited. He proposed that the material be sorted and that an alternative site or sites be found for it.

**Other Business:**

**Meeting:** Richard Fleischman reported that he had been investigating the possibility of sponsoring a research day together with the Public Interest section of the AAA on the Saturday before the AAA Conference in Orlando. There was a problem in finding a suitable venue. The Marriott Hotel had been approached and may be able to provide a room if lunch is purchased. Proposed Williams that R. Fleischman proceed with organizing the meeting. Carried.

**General Endowment Fund:**

Ashton Bishop reported that he had

tried to discover the ways in which the General Endowment Fund could be used. The by-laws provided no guidance. Richard Vangermeesch said that this money had come from general cash and that there was no restriction on its use. Proposed (Jensen) that the name of the Fund should be changed to "Investments Fund Account – a/c no 11032". Carried.

**Links:** Salvador Carmona has suggested that the Academy form connections with various European societies, specifically Italy, Spain and Portugal, where each group gives a discount for reciprocal membership with a view to increasing membership. The Italian society has offered to translate three papers per year. Proposed (Merino) that Dick Fleischman investigate and begin discussions with S. Carmona. Carried.

**Life Member:** Proposed (Fleischman) that James Don Ed-

wards be made a life member. Carried.

**Membership:** As there was a need to increase membership there was a call for suggestions on how to do this for the Convenor of the Membership Committee.

**Public Relations:** Sandy Welch reported that there was a web site available and that a PhD student is employed to update the site from time to time.

**Vangermeersch Award:** Dick Fleischman reported that there were three submissions, from Fiji/Scotland, Japan, and the USA. The submission from Fiji/Scotland won. Two of the submissions were suitable for the AHJ.

**10<sup>th</sup> World Congress:** Richard Vangermeesch reported on the progress to date. He was expecting 100-120 participants at both venues.

There being no further business the meeting closed at 5:35pm.

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## 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 Ac-

countants, stated in 1895 that auditors in too many cases were unable and/or unwilling to provide “diligent examination of the accounts” and voluntarily became 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: [connell@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**

Supporting Organisation:

Nanyang Business School,

Nanyang Technological University

**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 Policy and Standard Setting
Accounting Professions	Corporate Regulation and Accountability
Accounting in the Third World	Accounting and the Public Interest
Accounting and Technology	Non-profit Organizations' Accountability
Accounting and the Home	Methodological and Theoretical Issues
Accounting and Culture	New Forms of Accounting and Auditing

Accounting and Gender and/or Feminist Theories  
Accounting and Accountability in the Public Sector  
Auditing and Accountability: Professional and Business Ethics  
Critical, Explanatory, Oral and Visual Approaches to Accounting History  
Critical and Ethnographic Case Studies of Accounting in Action  
Accounting and Management Planning and Control  
International Accounting and Globalisation

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!*

<http://www.accountancy.smu.edu.sg/Apira/index.htm>

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### **In Memorium: Herbert Voege**

Herbert Voege, 74, a longtime member of The Academy of Accounting Historians, passed away on Friday, January 9, 2004. Dr. Voege had worked for 32 years in the Accounting Department at Ferris State University in Michigan. He was born April 18, 1929 in St. Louis, MO. He earned his

B.S. and M.B.A. degrees in Accounting from Ohio State University, and his Ph.D. from the University of Michigan.

The family has asked that memorial contributions be made to the Robert Brauer Memorial Scholarship Fund, College of Business, Ferris State University.

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### **THE ACADEMY OF ACCOUNTING HISTORIANS 2003 RESEARCH CONFERENCE**

*Accountability Pre Post Enron: Alternative Global Views*  
November 6-8, 2003

The Academy of Accounting Historians held its annual research conference in Denton, Texas on November 6-8, 2003. The University of North Texas served as host with Alan Mayer, Barbara Merino, and Sarah Holmes organizing the program. PriceWaterhouse-Coopers, Deloitte & Touche, General Motors, and KPMG LLP supported the

research conference.

The program included 40 papers with more than 95 attendees, including 12 doctoral students, representing 58 universities, of which 14 universities represented countries other than the United States. Finley Graves, Chairman, Department of Accounting, Uni-

*(Continued on page 16)*

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## Accounting History

### The fourth *Accounting History* International Conference

*Braga, Portugal*

7-9 September 2005

Hosted by University of Minho

#### Preliminary Program

##### Wednesday 7 September

*Accounting History* Doctoral Colloquium

Registration and opening reception

##### Thursday 8 September

Presentations throughout the day commencing at 9.00am and concluding with the conference dinner in the evening.

##### Friday 9 September

Presentations throughout the day commencing at 9.00am, with the conference proceedings concluding around mid afternoon before the final social event on the program (visiting the historic port cellars at Oporto in the evening).

##### Conference organising committee:

Lúcia Lima Rodrigues (Chair), University of Minho

Garry Carnegie, Melbourne University Private

José Matos Carvalho, Instituto Politécnico de Coimbra

Russell Craig, Australian National University

Delfina Gomes, University of Minho

Gloria Stevenson, Deakin University

João Carvalho, University of Minho

Carlos Menezes, University of Minho

*Accounting History* is the journal of the Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand. The conference will feature papers which comply with the editorial policy of *Accounting History*. The journal publishes quality historical papers that may be concerned with the establishment and development of accounting bodies, conventions, ideas, practices and rules. They should attempt to identify the individuals and the local, time-specific environmental factors which affected accounting, and should 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 relevant disciplines such as sociology, economics and political theory is encouraged in conducting investigative, explanatory studies of accounting's past.

##### **Submission and Review of Papers**

Papers written in the English language should be submitted electronically, by **31 May 2005**, to: 4ahic@muprivate.edu.au

All papers will be subject to a double-blind refereeing process and will be published on the conference web site, as refereed conference proceedings, unless otherwise advised.

***Notification of Acceptance***

Notification of papers accepted for inclusion in the conference program will be made by **30 June 2005**.

Conference information will be available through the Conference website at: <http://www.eeg.uminho.pt/4AHIC>

**Conference Convenor**

Professor Lúcia Lima Rodrigues  
University of Minho  
School of Economics and Management  
Gualtar  
4709 Braga Codex  
Portugal  
Phone: 351 253 604559  
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[4AHIC@eeg.uminho.pt](mailto:4AHIC@eeg.uminho.pt)

As part of the fourth *Accounting History* International Conference, the *Accounting History* Doctoral Colloquium will be held on 7 September 2005.

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***The Institute of Accounts by  
Stephen E. Loeb, Paul J. Miranti***  
Price: \$90.00

Routledge New Works in Accounting History

This book focuses upon the Institute of Accounts (IA), an organization to which the modern United States accounting profession can trace its roots. The IA was organized in the early 1880s in New York City and, as discussed in this book, attracted a diverse membership that included some of the leading accounting thinkers of the period. *The Institute of Accounts* describes the association's early development, its usefulness to the needs of bookkeepers and accountants in the late nineteenth century, and its historical importance.

The book begins with a description of the origins of the organization, its goals, its membership classifications, and its professional characteristics. The authors then discuss the problems facing bookkeepers and accountants in the late nineteenth century and the usefulness of the IA in addressing the needs of its members. This is followed by consideration of how the thinking of IA leaders about the nature of accounting knowledge for many years unified the IA's membership by providing answers not only to questions of theory and practice, but also to how this knowledge could play a role in assisting government and business leader more effectively order a society experiencing substantial flux. The authors go on to analyze the factors leading the IA's decline after the enactment of the first CPA law. The book concludes with a consideration of the legacy of the IA. *The Institute of Accounts* will be essential reading for accounting historians.



**16<sup>th</sup> Annual Conference on  
Accounting, Business & Financial History  
at Cardiff Business School 16-17 September 2004  
Announcement of Conference and Call for Papers**

**Guest Speaker – Graeme Dean, Editor ABACUS**

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 Thursday, 16 September 2004 to mid-afternoon on Friday, 17 September 2004. The fully inclusive conference fee (covering all meals, the conference dinner on Tuesday 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) by 31 May 2004 to:**

Debbie Harris, Cardiff Business School,  
Colum Drive, Cardiff, CF10 3EU  
Tel +44 (0)29 2087 5730  
Fax +44 (0)29 2087 4419  
Email. [HarrisDL@cardiff.ac.uk](mailto:HarrisDL@cardiff.ac.uk)

Applicants will be advised of the organisers' decision on 30 June 2004.



*(Continued from page 13)*

versity of North Texas, Norval Pohl, President, University of North Texas, and Sarah Holmes, President, Academy of Accounting Historians opened the program with a welcome. An outline of the program follows:

**Plenary Session**

Moderator: Sarah Holmes,  
Texas A&M University

C. Edward Arrington, University of North Carolina at Greensboro, *Intellectual Virtue and Academic Accounting: Refiguring the Nature of Epistemological Concerns Over the Quality of Knowledge*

Brian Shapiro, Univ. of Minnesota, *Why Are Corporate Accountability and Governance Rarely Thematized in the Elite North American Accounting Journals*

### Concurrent Session I

#### **Accountability: Critical Interpretations**

Moderator: Bob Michaelsen,  
University of North Texas  
Discussant: Michael Gaffikin,  
Univ. of Wollongong, Australia

*The Role of Accountability in the Exploitation of the Coahuiltecan Indians*, Sarah Holmes, Texas A&M University, Sandra Welch, The University of Texas at San Antonio, and Laura Knudson, University of North Carolina

*Accounting, Coercion, and Social Control During Apprenticeship: Converting Slave Workers to Wage Workers in the British West Indies*, Thomas Tyson, St. John Fisher College, David Oldroyd, University of Newcastle Business School, U.K., and Richard Fleischman, John Carroll University

#### **Auditing, Accounting and Accountability**

Moderator: Paul Hutchinson,  
University of North Texas  
Discussant: Morley Lemon,  
University of Texas at Austin &  
University of Waterloo

*After Enron: Professional Regulation in the United States*, Sara Reiter, Binghamton University and Paul Williams, North Carolina State University

*From McKesson & Robbins to Enron: The Persistence of Failure*, Marilyn Neimark, Baruch College, City University of New York

#### **Accountability: Industry and Firm Perspectives**

Moderator: Fred Wu, U of North Texas  
Discussant: Jan Heier,  
Auburn Univ., Montgomery

*The Stockholder Review Committee of the Chesapeake and Ohio Canal Company: A Study of 19<sup>th</sup> Century Corporate Governance*, Robert Russ, Virginia Commonwealth University, Gary John Previts, Case Western Reserve University, Edward Coffman, Virginia Commonwealth University

*Accountants and Annual Reports of Railroads in the 1880s – A Glimpse at a Response to a Past Accountability Crisis for Insights in Meeting Accountability Needs Today*, Thomas Clevenger, Novella Clevenger, and Gary Baker, Washburn University

#### **Luncheon Speaker**

George Staubus, Emeritus, University of California-Berkeley *Accountability: Educators, Preparers, and Auditors*

### Concurrent Session II

#### **Accountability: Critical Interpretations**

Moderator: Tanya Lee,  
University of North Texas  
Discussant: Vaughn Radcliffe,  
Western Ontario Univ., Canada

*CEO Compensation: What Would Adam Smith Do?* Darlene Bay, Gloria Vollmers and Kim McKeage, University of Maine

*The Rule Is NO Game: From Instrumental Rationally to Administrative Evil*, Jesse Dillard, Portland State Univ. and Linda Ruchala, Univ. Neb. Lincoln

#### **Auditing, Accounting and Accountability**

Moderator: Elizabeth Plummer,  
University of North Texas  
Discussant: Finley Graves,  
University of North Texas

(Continued on page 18)

(Continued from page 17)

*Changing Our Questions: Reflections on the Accounting Scandals*, Joni Young, University of New Mexico

*A Voice Crying in the Wilderness for Auditor Independence: Abe Briloff and Section 201 of the Sarbanes-Oxley Act of 2002*, Deborah Prentice, University of Massachusetts, Dartmouth

**Accountability:  
Industry and Firm Perspective**

Moderator: Tom Hayes,  
University of North Texas  
Discussant: Cheryl McWatters,  
University of Alberta, Canada

*A Demonstration of Financial Accountability to Neglected Stakeholders: The Ford Motor Company's Resource Allocations 1970-2000*, Lawrence Hudack, Barry University

*Accountability and Firms' Survival: The Case of the Population of Spanish Newspapers (1966-1993)*, Manuel Nunez & Isabel Gutierrez, Carlos III University, Spain and Salvador Carmona, Instituto de Empresa, Madrid, Spain

**Concurrent Session III**

**Accountability:  
Critical Interpretations**

Moderator: Tom Klammer,  
University of North Texas  
Discussant: Gary Porter,  
University of St. Thomas

*Accounting Education: Has the Chartered Course Bypassed Accountability?*  
Ann Watkins, Univ. of North Carolina at Greensboro

*Corporate Scandals and Acc'g Rip-offs*, Gary Giroux, Texas A&M Univ.

**Auditing, Accounting and Accountability**

Moderator: Teresa Conover,  
University of North Texas

Discussant: James Flagg,  
Texas A&M University

*Arthur Andersen's One-Firm Concept*, Jennifer Gregorski Niece, Assumption College and Gregory Trompeter, Boston College

*Auditor Independence and Family-Owned Audit Firms: The Clarkson and Ross Brothers as Directors of Audit Clients*, Laura MacDonald, Wilfrid Laurier University, Dean New, University of Calgary, and Alan Richardson, York University, Canada

**Accountability:  
Industry and Firm Perspectives**

Moderator: Elizabeth Plummer,  
University of North Texas  
Discussant: R. Williams,  
Univ. of Wollongong, Australia

*The Rise and Fall of Human Resource Accounting: An Effort in Principle-Based Accounting*, Scott Stovall, Abilene Christian University

*Accountability Pre- and Post-Enron: The Need for Profit To Be Measured Independently From Wealth—An Australian Perspective*, John Ryan, University of Western Sydney, Australia

**Plenary Session**

Moderator: Finley Graves,  
University of North Texas

Eugene Flegm, General Motors, General Auditor, Retired *Top Management Fraud*

Terry Strange, KPMG, Partner, Retired *Professional Accountability*

**Current Sessions IV**

**Accountability:  
Critical Interpretations**

Moderator: Alan Mayper,  
University of North Texas  
Discussant: Christopher Napier, Univ. of Southampton, United Kingdom

*The Dramaturgy of Exchange Relations Among Contending Political Factions: The Professional Ordering of Mental Health Care*, Barbara Woods McElroy, Susquehanna University and Mark Dirmsmith, The Pennsylvania State Univ.  
*Littleton (1953): Macro and Micro Evolutionary Perceptions of Quality for Accounting Education and Financial Reporting*, Max Aiken and Kim Watty, RMIT University, Australia

**Auditing, Accounting and Accountability**

Moderator: Tanya Lee,  
University of North Texas  
Discussant: Barbara Scofield,  
Univ. of Texas, Permian Basin

*Comments on the History of Auditor Rotation*, Julia Brennan and David McIntyre, Clemson Univ.

*Auditor Independence: A Framework for Considering the Historical Debate*, Kel-Ann Eyler, Brenau College, Fred Jacobs, Georgia State University and Pamela Roush, Univ. of Central Florida

**Accountability:  
European Perspectives**

Moderator: Sudhir Jain,  
University of North Texas  
Discussant: Steve Walker,  
Cardiff University, Wales

*Accountability and Cross-Border Firms: The Case of the Asiento Between England and Spain (1713-1743)*, Salvador Carmona, Instituto de Empresa and Rafael Donoso, University of Seville, Spain

*Accountability for Non-Compliance with Accounting Standards in the United Kingdom: A Twenty Year History of Non-Implemented Proposals*, Alan Styles, College of Charleston

**Concurrent Sessions V**

**Forum – 1**

Leader: Richard Fleishman,  
John Carroll University

*Accountability and the Pursuit of Wealth from a Qur'anic Perspective*, Athar Murtuza, Seton Hall University

*Luca Paciolo's Advice to Accountants: Use Your Religion As Your Moral Compass*, Carl Smolinski, Louisiana State University – Shreveport

*It's my Ball! You'll Play By My Rules! When the Corporate Culture Impacts Accounting Ethics*, Richard Schmidt, LeTourneau University

**Forum – 2**

Leader: Gary Previts,  
Case Western Reserve University

*Disclosure of Swaps*, Karen Lightstone and G. R. Chesley, Saint Mary's University, Halifax, Canada

*The Legislative History of Stock Option Based Compensation in the United States*, Toni Smith and Wan-Kyu Park, University of New Hampshire

*History of Off Balance Sheet Financing in the UK*, Bala Balachandran, London South Bank University, UK

*The Early SPE: The Credit Mobilier of America and Its Relationship to the Construction of the Union Pacific Railroad, 1862-1869*, Jan Heier, Auburn University – Montgomery

**Forum – 3**

Leader: Jesse Dillard,  
Portland State University

*The Evolution of Corporate Citizenship: A Paradigm for Audit Committee Accountability*, Mary Harston, Texas A&M – Kingsville and Cheryl Prachyl, University of Texas – Tyler

(Continued on page 21)

**"Family Accounts Show Major Social Change"**

**W.Zheng and B. Liu**

**China Daily, Vol. 21, No. 6523, February 26, 2001, P.9**

**Summary of the article by Robert Bloom  
Peking University & John Carroll University**

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This piece furnishes an analysis of fifteen personal account books maintained by a Shanghai, China resident for over thirty-five years. Yanxui Yang, age 71, kept a record of her family's spending and income since 1965. Both the Shanghai History Museum and the Beijing China Revolution Museum want to be recipients of these account diaries.

The 1960s were especially hard times for the Chinese. For this family daily expenditures for food ran about 0.4 yuan or \$0.29 to \$0.41 (U.S. at the exchange rate then in effect).

The annual Spring Festival is the most important holiday event in China, which recognizes the arrival of the New Year during the last two weeks of January. In 1966, Yang paid 19 yuan, then equivalent to \$11 for eggs, meat, and fish to celebrate the holiday.

Despite the on-going Cultural Revolution in China from 1966 to 1976, and the disruption it caused throughout the country, Yang managed to pay 16.4 yuan (\$9.60) for meats, fish, and eggs for the 1970 Spring Festival. Also the family spent 0.65 yuan (\$0.38) for pots and baskets.

As political and economic re-

forms took hold in China, the living standard of its people improved. In the 1977 Spring Festival, Yang indulged in fruit and milk for the first time. For this family the 1979 festival, marked a time when duck, and pork, among other items, were first served, costing 15 yuan or \$9. In 1980, in addition to food expenditures for the annual festival, Yang also recorded purchasing three outdoor baths at 0.63 yuan or \$0.37. At the time, outdoor showering was considered a luxury of sorts, since few homes in Shanghai had baths.

Also in 1980, the family bought its first black-and-white television for 456 yuan (\$267). To do so, meant borrowing from friends and relatives. The TV cost more than four months of total expenditures in that year.

By 1987, there was a significant improvement in family living conditions, having paid off all loans and made their first bank deposit-1053 yuan (\$390). In 1990, there was an extra added feature for their Spring Festival celebration: Yang gave her two granddaughters 20 yuan each (\$5.40 each). Also she began to make telephone calls, using a neighborhood phone which cost her 0.3 yuan (\$0.04) for each call.

(Continued from page 20)

By the 1990s, the family could afford a refrigerator, a color TV, a washing machine, a telephone and even an air-conditioner. In the 2000 festival, Yang spent 870 yuan (\$105). Moreover, her children this time gave her a gift of 850 yuan (\$102). Her married son, in fact, with whom she lives, recently purchased a computer for 8188 yuan (\$987).

An important indicator of living standards, which economists use, is called Engel's coefficient, reflecting the percentage of total expenditures

a family spends on food. In 1980, Yang paid 790 yuan (\$462) on food for her family out of 1300 yuan (\$760) total expenditures or 60.7 percent. However, in 1998, she spent 8000 yuan (\$964) on food or 33.9 percent of total expenditures of 23,591 yuan (\$2,842); I think she has a family income well above average for Chinese today.

Though only the accounting records of a single Chinese family, these diaries may very well shed light on the way typical Chinese households have managed their resources in recent decades.

(Continued from page 19)

*The Early Evolution of Corporate Governance in Texas*, Michael van Breda, Southern Methodist University

*Accounting and Auditing Responsibility*, Teresa Danile, St. John's University, Staten Island

#### Concurrent Sessions VI

##### **Accountability: Biographical Perspectives**

Moderator: Tom Klammer,  
University of North Texas  
Discussant: John Rigsby,  
Mississippi State University

*Accountability to the Public: The Muddled Thoughts of Robert M. Trueblood at the 10<sup>th</sup> International Congress of Accountants*, Richard Vangermeersch, University of Rhode Island

*Accounting for Money: Charles Ezra Sprague, Henry Rand Hatfield and The Cash Account*, Bill Bergman, Federal Reserve Bank of Chicago

##### **Auditing, Acct'g and Accountability**

Moderator: Wayne Tervo,  
University of Texas, San Antonio

*The Accounting Historians Notebook, April 2004*

Discussant: Michael van Breda,  
Southern Methodist University

*Auditors and the Harsh Realities of Corporate America*, Howard Smith, Linda Bagwell, and Daniel Flaherty, Southwest Texas State University

*Twentieth Century Reform and the Regulatory State*, Donald K. Pickens, Alan Mayer, and Barbara Merino, University of North Texas

##### **Accountability: Industry and Firm Perspective**

Moderator: Natalya Minchik,  
University of North Texas  
Discussant: Joann Noe Cross,  
University of Wisconsin, Oshkosh

*Income Measurement and Financial Reporting at Lyman Mills in 1863*, Daijiro Fujimura, Hiroshima Shudo University, Japan

*The Dawn of Accountability and Governance: The B&O Railroad in 1827-1830*, Gary John Previts, Case Western Reserve University, William Samson, University of Alabama, and Dale Flescher, University of Mississippi

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MONOGRAPHS:		Price
#2	<i>John Raymond Wildman</i> by Previts and Taylor	\$5.00
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#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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	Single Volumes (when available in stock)	
	Individual Members (\$19 per issue)	\$38.00
	Institutional Affiliates (\$27 per issue)	\$54.00
<b>THE ACCOUNTING HISTORIANS NOTEBOOK:</b>		
	1978-2001 (2 per year \$3.00 per copy) (Some issues in very short supply.)	\$100.00
	(All items above subject to availability)	

**TO ORDER:**

Check Payable to: The Academy of Accounting Historians  
Kathy Rice, Administrative Coordinator  
Academy of Accounting Historians  
Culverhouse School of Accountancy  
Box 870220  
Tuscaloosa, Alabama 35487-0220

**AVAILABLE ON THE WEB:**

*The Evolution of Cost Accounting to 1925* by S. Paul Garner  
Free at <http://weatherhead.cwru.edu/Accounting/pub/garner>

(Continued from page 23)

History is a paradise,  
Where the dead get resurrected,  
Where the past is reality,  
And where reality becomes eternity.

Being an octogenarian, I appreciate the Hourglass for another reason apart from the pleasure of recognition. It is a powerful symbol, not only of the flux of time but also that, on a personal level, time will "run out" one day. It will constantly remind me that time has to be used

efficiently if the projects occupying my mind can still be put to paper. This, I think, would be the best way of showing my gratitude beyond these words. So, thank you very, very much.

If you think those thoughts are appropriate, I would be much obliged if they can be conveyed to the conference participants or an even wider audience.

With kind personal regards, sincerely, yours,  
Ricco Mattessich

## 2003 Hourglass Award Presented to Richard V. Mattessich

The 2003 Hourglass award was given to Dr. Richard V. Mattessich to honor his significant contributions to the study of accounting history over a sustained period of time. Dr. Mattessich's contributions to the discipline and practice of accounting are varied and fundamental. His interests include work on the development of an axiomatic approach to accounting postulates, the heralding of computer spreadsheets, the categorization and critique of modern accounting research, and inquiries into accounting practices in the Middle East from 8000 BC to 2000 BC and in India in 300 BC. This latter work was reproduced in a book published by Garland in 2000.

Dr. Mattessich was born in 1922 in Trieste, Italy. He was educated in Vienna where he received degrees in Mechanical Engineering, Business Administration, and a doctorate in Economic Sciences. In 1967, after completing several years of

both practical and teaching experience, Dr. Mattessich accepted a faculty post at the University of British Columbia. Twenty years later, he retired from teaching but remained in Vancouver where he continued his research. In fact, much of the Middle-Eastern work was done during this period. Dr. Mattessich's own words best describe his views: "The most important thing for creative work is to remain true to oneself and to not pander to the creeds and interests of others. Better to fight a seemingly losing battle than to fight for something you are not convinced about; no authentic person can escape from taking the risks inherent in his own convictions. In spite of this - whether you are a scientist, artist or philosopher - your work will, in the long run, be more appreciated if you find your bearing through contemplation of your very essence, i.e., your own experience, beliefs and passions."

### Dr. Mattessich's Response

Dear Colleagues,

[I wish] to convey to all of you, and particularly to the Selection Committee of the Academy, my deep gratitude for offering me the Hourglass Award of 2003. I humbly accept this great honour, particularly since I am not a trained historian but rather a theoretician and philosopher of accounting. Indeed, I have not ceased to admire account-

ing historians for their meticulous archival research and necessary patience. Yet, I have always been extremely curious about the development of accounting thought, and am fascinated by history in general. Recently (in a paper in the July 2003 issue of *ABFH*) I expressed those sentiments in words that might be worth repeating at such an august occasion:

*(Continued on page 22)*



## **THE ACADEMY OF ACCOUNTING HISTORIANS 2004 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**

Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award. Coauthored manuscripts will be considered (if at least one coauthor received his/her master/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.

Each manuscript should be submitted by **June 15, 2004** in a Word file as an e-mail attachment to the chair of the Vangermeersch Manuscript Award Committee, Professor Thomas Tyson ([ttyson@sjfc.edu](mailto:ttyson@sjfc.edu)).

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 Vangermeersch Manuscript Award Committee includes the following members:

Salvador Carmona  
Garry Carnegie  
David Oldroyd  
Gloria Vollmers

The committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a \$1,000 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In 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 Manuscript Award Committee determines that no submission warrants recognition as an outstanding manuscript. The award will be presented at the 2004 World Congress in St. Louis in August, 2004.