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Dr. Gary John Previts was recently named to Accounting Today’s list of “Top 100 Most Influential People in Accounting Today.” Previts, who is the only Academic on the list, was also listed in 2002 and 2003.

Currently the Associate Dean for Undergraduate and Integrated Programs within the Weatherhead School of Management at Case Western Reserve University in Cleveland, Ohio, Previts has made his impact on the profession through his research on regulation and the analysis of disclosure. Equally inspired is his work on the development of accounting thought and institutions.

President of the Academy of Accounting historians in 1973-75 and more recently co-convenor of the 10th World Congress of Accounting Historians, Gary continues to be a guiding force within the worldwide accounting history community.

Dr. Esteban Hernandez-Esteve of Madrid, Spain, has twice been the recipient of the Academy's Hourglass Award. He was host of the 2000 World Congress in Madrid, and is now editor of Revista Española de Historia de la Contabilidad (The Spanish Journal of Accounting History) http://www.decomputis.org/. He is an active scholar of high reputation and a member of the Academy who was elected to begin a term as Trustee on January 1, 2005. The appointment will be for a three-year term, which is the limit that any one person can serve. Esteban earned his Ph.D. at the University of Cologne, Germany. He was a career senior financial officer of the Bank of Spain, Madrid and retired recently.
THE ACADEMY OF ACCOUNTING HISTORIANS 2005 FUNCTIONS

Academy of Accounting Historians Annual Research Conference
October 6-8, 2005
Columbus Ohio, USA
Administrative Coordinator:
Kathy Rice
Academy of Accounting Historians
Culverhouse School of Acc’y
The University of Alabama
Box 870220
Tuscaloosa AL 35487-0220
Phone: (205) 348-9784
FAX: (205) 348-8453
Email: krice510@comcast.net

THE ACCOUNTING HISTORIANS NOTEBOOK
Editor: Joann Noe Cross
College of Business Administration
University of Wisconsin Oshkosh
Oshkosh WI 54901
Fax: (920) 424-7413
E-mail: crossj@uwosh.edu
Assoc. Editor: Elliott L. Slocum
School of Accountancy
Georgia State University
P.O. Box 4050
Atlanta GA 30302
Fax: (404) 651-1033
E-mail: accels@langate.gsu.edu
Secretary:
Sandy Welch
210-497-1806
swelch@utsa.edu
HOME PAGE
Http://accounting.rutgers.edu/raw/aah
Web Administrator:
Jon Lee, Rutgers University
jonlee@raw.rutgers.edu

The Academy of Accounting Historians COMMITTEES 2005

MANAGEMENT COMMITTEE
Charge: Advise the President on general planning, policy, and operating matters.
Daniel L. Jensen, Chair
The Ohio State University
Ph: 614-292-2529
e-mail: jensen.7@osu.edu

HOURGLASS AWARD COMMITTEE
Charge: Solicit and review resumes of candidates for the Hourglass Award. Select an award recipient who has made a major contribution to the study of accounting history during the past year or who has made significant contributions to the study of accounting history over a sustained period of time. Present the award at the Academy’s annual research conference.
Daniel L. Jensen
The Ohio State University
PH: 614-292-2529
e-mail: jensen.7@osu.edu

NOMINATIONS COMMITTEE
Charge: Identify and nominate candidates for 2006 officers and trustees. Present the slate of nominees at the Academy's business meeting in November.
Richard K. Fleischman
John Carroll University
PH: 216-397-4443
e-mail: fleischman@jcu.edu
EXTERNAL RELATIONS AND COMMUNICATIONS COMMITTEE

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

Gary J. Previts, Co-Chair
Case Western Reserve University
Ph: 216-368-2074
e-mail: gjp@po.cwru.edu

Joann Noe Cross, Notebook Editor, Co-Chair
University of Wisconsin Oshkosh
Ph: 920-424-1311
e-mail: crossj@uwosh.edu

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Charge: Advertise, select, and present the Academy’s Innovative Teaching Award including publication of the award criteria in the Notebook and on the Academy’s ListServ and including securing a plaque for presentation at the Academy’s annual meeting.

Ross Tondkar
Virgina Commonwealth University
Ph: 804-828-7156
e-mail: rhtondka@vcu.edu

MEMBERSHIP RECRUITMENT COMMITTEE

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

Richard J. Murdock
The Ohio State University,
Ph: 614-292-1720
e-mail: murdock.3@osu.edu

DOCTORAL EDUCATION COMMITTEE

Charge: Recommend and foster initiatives that enhance the role and visibility of accounting history in accounting doctoral education and that foster Academy membership among accounting doctoral students.

Barbara D. Merino
University of North Texas
Ph: 940-565-3094
e-mail: merino@unt.edu

REGIONAL PROGRAMS COMMITTEE

Charge: Serve as liaison with the AAA regional coordinators. Encourage members and others to submit research papers or panels for possible presenta-

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## Officers

<table>
<thead>
<tr>
<th>Name</th>
<th>Institution and Address</th>
<th>Phone</th>
<th>Fax</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Daniel L. Jensen</td>
<td>Ohio State University Dept of Accounting &amp; MIS 2100 Neil Avenue Columbus, OH 43210-1144</td>
<td>(614) 292-2529</td>
<td>(614) 292-2118</td>
<td><a href="mailto:Jensen.7@osu.edu">Jensen.7@osu.edu</a></td>
</tr>
<tr>
<td>Salvador Carmona</td>
<td>Institute de Empresa, S. L. Calle Maria de Molina, 13-5 Madrid 28006, Spain</td>
<td>34 91 568 96 20 Scamona @profesor.ie.edu</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Michael Gaffikin</td>
<td>University of Wollongong Department of Accounting Northfields Avenue Wollongong NSW 2522 Australia</td>
<td>(61 2 42213718</td>
<td>(61 2 42214297</td>
<td><a href="mailto:gaffikin@uow.edu.au">gaffikin@uow.edu.au</a></td>
</tr>
<tr>
<td>John Rigsby</td>
<td>Mississippi State University School of Accountancy Box EF Darden Avenue Mississippi State, MS 39762-5661</td>
<td>(662) 325-1635</td>
<td>(662) 325-1646</td>
<td><a href="mailto:jrigsby@cobilan.msstate">jrigsby@cobilan.msstate</a> .edu</td>
</tr>
<tr>
<td>Sandra Welch</td>
<td>University of Texas at San Antonio</td>
<td>(210) 497-1806</td>
<td>(210) 458-4322</td>
<td><a href="mailto:swelch@utsa.edu">swelch@utsa.edu</a></td>
</tr>
<tr>
<td>Jennifer Reynolds-Moehrle</td>
<td>University of Missouri-St. Louis Accounting Area 8001 Natural Bridge Road 1211 55B Tower St. Louis, MO 63121-4499</td>
<td>(314) 516-6764</td>
<td>(314) 516-6420</td>
<td>jreynolds.moehrle @umsl.edu</td>
</tr>
</tbody>
</table>

## Trustees

<table>
<thead>
<tr>
<th>Name</th>
<th>Institution and Address</th>
<th>Phone</th>
<th>Fax</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Edward N. Coffman</td>
<td>Virginia Commonwealth University School of Business Richmond, VA 23284</td>
<td>(804) 828-7193</td>
<td>(804) 828-8884</td>
<td><a href="mailto:encoffma@vcu.edu">encoffma@vcu.edu</a></td>
</tr>
<tr>
<td>Eugene H. Flegm</td>
<td>25041 Pennyroyal Drive Bonita Springs, FL 34134</td>
<td>(979) 845-7934</td>
<td><a href="mailto:efhlegm@worldnet.att.net">efhlegm@worldnet.att.net</a></td>
<td></td>
</tr>
<tr>
<td>Garry Carnegie</td>
<td>School of Enterprise Melbourne Univ Private 442 Auburn Road Hawthorn, Victoria Australia 3122</td>
<td>61-3-5227 2541</td>
<td>61 3 5227 2264</td>
<td>g.carnegie @muprivate.edu.au</td>
</tr>
</tbody>
</table>

The Accounting Historians Notebook, April 2005
<table>
<thead>
<tr>
<th>Name</th>
<th>Institution and Address</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joann Noe Cross</td>
<td>Univ. of Wisconsin-Oshkosh Dept of Accounting</td>
<td>PH: (920) 424-1311</td>
</tr>
<tr>
<td></td>
<td>College of Business</td>
<td>FAX: (920) 424-7413</td>
</tr>
<tr>
<td></td>
<td>Oshkosh, WI 54901</td>
<td><a href="mailto:crossj@uwosh.edu">crossj@uwosh.edu</a></td>
</tr>
<tr>
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</tr>
<tr>
<td>Richard K. Fleischman</td>
<td>John Carroll University</td>
<td>PH: (216) 397-4443</td>
</tr>
<tr>
<td></td>
<td>School of Business</td>
<td>FAX: (216) 397-3063</td>
</tr>
<tr>
<td></td>
<td>University Heights, OH 44118</td>
<td><a href="mailto:Fleischman@jcu.edu">Fleischman@jcu.edu</a></td>
</tr>
<tr>
<td></td>
<td></td>
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</tr>
<tr>
<td>Dale L. Flesher</td>
<td>University of Mississippi</td>
<td>PH: (662) 915-7623</td>
</tr>
<tr>
<td></td>
<td>School of Accountancy</td>
<td>FAX: (662) 915-7483</td>
</tr>
<tr>
<td></td>
<td>University, MS 38677</td>
<td><a href="mailto:acdlf@olemiss.edu">acdlf@olemiss.edu</a></td>
</tr>
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<tr>
<td>Warwick Funnell</td>
<td>University of Wollongong</td>
<td><a href="mailto:warwick@uow.edu.au">warwick@uow.edu.au</a></td>
</tr>
<tr>
<td></td>
<td>Dept of Accounting &amp; Finance</td>
<td></td>
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<tr>
<td></td>
<td>Wollongong NSW 2522 Australia</td>
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</tr>
<tr>
<td>Esteban Hernandez-Esteve</td>
<td>Cyesa, 8 1 D</td>
<td><a href="mailto:estebanhe@teleline.es">estebanhe@teleline.es</a></td>
</tr>
<tr>
<td>Chairman</td>
<td>Madrid 2817</td>
<td></td>
</tr>
<tr>
<td>Trustee (2005-2007)</td>
<td>Spain</td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Sarah A. Holmes</td>
<td>Texas A&amp;M University</td>
<td>PH: (979) 845-7934</td>
</tr>
<tr>
<td>Trustee (2004-2006)</td>
<td>Dept of Accounting</td>
<td>FAX: (979) 845-0028</td>
</tr>
<tr>
<td></td>
<td>401 Wehner Bldg</td>
<td><a href="mailto:sholmes@cgsb.tamu.edu">sholmes@cgsb.tamu.edu</a></td>
</tr>
<tr>
<td></td>
<td>College Station, TX 77843-4353</td>
<td></td>
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<tr>
<td>Cheryl S. McWatters</td>
<td>University of Alberta</td>
<td>PH: (780) 492-2681</td>
</tr>
<tr>
<td>Trustee (2003-2005)</td>
<td>University Extension Centre</td>
<td>FAX: (780) 492-6735</td>
</tr>
<tr>
<td></td>
<td>8303 – 112 Street</td>
<td><a href="mailto:Cheryl.Mcwatters@ualberta.ca">Cheryl.Mcwatters@ualberta.ca</a></td>
</tr>
<tr>
<td></td>
<td>Edmonton Alberta T6G 2T4, Canada</td>
<td></td>
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<tr>
<td>Barbara Merino</td>
<td>University of North Texas</td>
<td>PH: (940) 565-3094</td>
</tr>
<tr>
<td>Trustee (2003-2005)</td>
<td>P. O. Box 305219</td>
<td>FAX: (940) 565-3803</td>
</tr>
<tr>
<td></td>
<td>Denton, TX 76203-5219</td>
<td><a href="mailto:Merino@unt.edu">Merino@unt.edu</a></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gary J. Previts</td>
<td>Case Western Reserve Univ.</td>
<td>PH: (216) 368-2074</td>
</tr>
<tr>
<td>Trustee (2004-2006)</td>
<td>Dept of Accountancy</td>
<td>FAX: (216) 368-4776</td>
</tr>
<tr>
<td></td>
<td>10900 Euclid Avenue</td>
<td><a href="mailto:gjp@po.cwru.edu">gjp@po.cwru.edu</a></td>
</tr>
<tr>
<td></td>
<td>Cleveland, OH 44106-7235</td>
<td></td>
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<tr>
<td>William D. Samson</td>
<td>The University of Alabama</td>
<td>PH: (205) 348-2903</td>
</tr>
<tr>
<td>Trustee (2003-2005)</td>
<td>Culverhouse School of Accountancy</td>
<td>FAX: (205) 348-8453</td>
</tr>
<tr>
<td></td>
<td>Box 870220</td>
<td><a href="mailto:wsamson@cba.ua.edu">wsamson@cba.ua.edu</a></td>
</tr>
<tr>
<td></td>
<td>Tuscaloosa, AL 35487</td>
<td></td>
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</tr>
<tr>
<td>Mary S. Stone</td>
<td>The University of Alabama</td>
<td>PH: (205) 348-6131</td>
</tr>
<tr>
<td>Corporate Agent</td>
<td>Culverhouse School of Accountancy</td>
<td>FAX: (205) 348-8453</td>
</tr>
<tr>
<td></td>
<td>Box 870220</td>
<td><a href="mailto:mstone@cba.ua.edu">mstone@cba.ua.edu</a></td>
</tr>
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Eleventh World Congress of Accounting Historians
NANTES (FRANCE) 19 - 22 JULY 2006
First announcement
Call for papers

Six years after the Madrid Congress in 2000, the WCAH will return to Europe, after stops in Melbourne in 2002 and St. Louis in 2004. In July 2006, the Eleventh World Congress of Accounting Historians will take place in Nantes, and France will welcome this gathering for the first time.

Ideally situated, Nantes is only two hours from Paris by TGV (the high speed train with 20 round-trips daily) and approximately two hours by plane from the majority of European Capitals. Gateway to Brittany and its ports, it is equally very close to a number of major tourist sites, such as Mont Saint-Michel, le Puy du Fou, the Futuroscope, and the “Chateaux of the Loire”.

Settled over two millennia ago on the banks of the Loire, fifty kilometres from the Atlantic Ocean, Nantes was, during the Middle Ages, the capital of the Duchy of Bretagne. In the eighteenth century, the city became the great merchant port of the French crown, opening commercial and maritime routes of the Americas and Africa. The leading industrial shipyards of the western half of France from the nineteenth century, noted for its naval engineering and its canning industry, Nantes and the Loire estuary have developed into a leading metropolis for the service and high technology sectors. Economic capital of western France and the major French city in terms of its rate of demographic growth, Nantes draws interest not only for its economic achievements but also for its quality of life and its environment.

The Congress will take place on the campus of the University of Nantes, a few steps from the historic centre of the city and from the majority of the hotels likely to lodge Congress attendees. In 1995, the Journées d’histoire de la Comptabilité et du Management, which takes place in France in March of each year, was organized for the first time in Nantes. The same year, the University of Nantes made a major acquisition of a collection of works dealing with accounting and its history, amassed by the Belgian Accounting Historian Ernest Stevelinck. Deceased in 2001, Ernest Stevelinck was the initiator and organiser of the first World Congress of Accounting Historians, which took place in Brussels in 1970. Holding the eleventh Congress in Nantes will therefore possess symbolic value and will be an opportunity to recognise his legacy.

Call for papers
Conference submissions can examine any aspect of the history of accounting, but the history of Nantes, the presence of the Stevelinck Collection, and the experience with the Journées d’Histoire de la Comptabilité et du Management motivates us to encourage papers dealing with the following themes:

• Accounting and Ocean Routes: maritime trade, major commercial companies, colonialisation…
• 1970-2006: 36 years of accounting-history research: thematics, authors, methodologies, prospective approaches…
• Accounting writers: biographies, works, influence… privileging new research
approaches and new issues…

- Accounting in relation to other management disciplines: strategy, management, human resources management, marketing, finance…
- Interdisciplinary approaches to accounting history

Manuscripts must be submitted in English and will be reviewed by the members of the Scientific Committee. Submissions by electronic mail are acceptable.

**Submissions for proposals:**
The deadline for proposed manuscripts is **January 15, 2006** and should be sent to:

**Yannick Lemarchand**
Congress Convenor
Centre de Recherches en Gestion Nantes-Atlantique CRGNA
Faculté des Sciences économiques et de gestion
Université de Nantes
BP 52331
44322 Nantes Cedex
FRANCE
Email: wcah@sc-eco.univ-nantes.fr

Authors of accepted papers will be advised at the latest by March 15, 2006.

**Further information about the Eleventh WCAH will be available progressively on the Congress website:** [www.iae.univ-nantes.fr/11wcah](http://www.iae.univ-nantes.fr/11wcah)

(Continued from page 21)

**17th Asian-Pacific Conference on International Accounting Issues** (continued)

**Conference Hotels**
Duxton Hotel Wellington  James Cook Hotel Grand Chancellor
170 Wakefield Street, Wellington  147 The Terrace, Wellington
West Plaza Hotel  Ibis Hotel
110-116 Wakefield St, Wellington  153 Featherston St, Wellington


**Conference Advisors**
Professor Pat Walsh, Pro Vice-Chancellor and Dean of Commerce, Faculty of Commerce & Administration, Victoria University of Wellington, NZ
Professor Garo Kalfayan, Dean, The Sid Craig School of Business, California State University, Fresno, USA

**Conference Administrative Committee Members**
Professor Brenda Porter, Victoria University of Wellington, NZ.
Professor Keitha Dunstan, Victoria University of Wellington, NZ.
Professor Ali Peyvandi, California State University, Fresno, U.S.A.
Professor Benjamin Tai, California State University, Fresno, U.S.A.
John Menzies Baillie, Chartered Accountant: Nine Hundred Years of Landownership in France, England, Scotland, and America

by

Tom Lee
Professor Emeritus, University of Alabama

The accounting history literature contains books and papers dealing with the foundation of modern public accountancy in Scotland in the last half of the nineteenth century (e.g. Kedslie, 1990; Lee, 2000; Walker, 1995). Most deal with events, circumstances, and consequences of the foundation but few describe the founders other than in terms of generic analyses of origins. The objective of this note is to provide a detailed biography of one of the founders and give a glimpse of the type of individual who helped found the modern public accountancy profession. The individual was not a driving force behind the foundation or an important historical figure. However, his family history illustrates the élitism of the foundation community and emphasizes the relation of founders to law and land. Contrary to the social model of Thomas Carlyle that history comprises great men, this note describes the background of an ordinary member of a new profession and reveals a genealogy that assists understanding the institutional foundation of modern public accountancy.

John Menzies Baillie (hereafter, JMB) was born in 1826 near Culter Allers in the Scottish county of Lanarkshire. He also died there in 1886. In the intervening 60 years, he had an unexceptional career as a public accountant in Edinburgh before retiring to Culter Allers. His place in history rests exclusively on his membership in the group of 61 Edinburgh accountants who formed the first modern institution of public accountancy in 1853 - the Institute of Accountants in Edinburgh, renamed the Society of Accountants in Edinburgh (hereafter, SAE) in 1854. JMB was a relatively young and inexperienced practitioner when he signed the SAE charter petition in 1853. He was the first and only public accountant in his family - although three distant ancestors held the highest governmental accounting office of Chamberlain of Scotland more than six centuries before. His historical importance has nothing to do with his career as a public accountant. Instead, it relates to his family’s association with landownership over nine centuries and the connection of landownership to the formation of the SAE. Throughout its history, the Baillie family was concerned with the acquisition and retention of land and other property and the economic and social influences attributable to these matters. In addition,
Landownership was connected to reforms in bankruptcy law that convinced the SAE founders to protect their interests in 1853. The founders were an élite group and many, like JMB, had close connections to the land and law. Approximately six of every 10 SAE founders had direct family connections to landownership. Thirteen were landowners in their own right, 21 had parents who owned land, 37 had grandparents as landowners, and 21 married into landowning families. The Baillie genealogy illustrates this relation as it evolved over nine centuries from France to England to Scotland to America and back to Scotland. JMB’s family estate at Culter Allers consisted of 4,500 acres in a parish of approximately 10,000 acres and, in 1882, he built a new home in the Scottish baronial style at Culter Allers.

The best-known source about JMB’s family tells a complex but incomplete story about the Baillie lineage (Baillie, 1872). It was written by his lawyer brother, James William Baillie, and ignored significant aspects of the family history. The clear intention was to promote the Baillies of Culter Allers as members of a family with powerful and notable associations with the turbulent history of Scotland. The reality, however, is a Baillie family history comprising several branches, including one that left Lanarkshire in the fifteenth century for the Highland region of Scotland and then migrated in the eighteenth century to Georgia when this was a British-controlled colony in America. Several members of the Baillie family in Georgia returned to Scotland after the American Revolutionary War and the loss of their estates in the US. Bulloch (1898) was an American-based descendant of the Highland Baillie migrants. His book reveals that JMB was not descended directly from either Scottish kings and powerful nobles or wealthy Lanarkshire landowners. Instead, his immediate ancestors were Edinburgh merchants seeking commercial profits in colonial America and impoverished Scottish Highlanders attracted there by the promise of a fresh start. Several migrants returned to Scotland due to economic disaster caused by war. Despite genealogical biases, the obvious and consistent thread running through the 1872 and 1898 Baillie histories is the ownership of land.

The recorded Baillie family history starts in 1090 when King William II granted land in Northumberland in the north of England to one of his knights, Guy de Biali. Guy was the brother of Renaud de Biali, Sheriff of Shropshire, and came from Bailleul in Normandy or French Flanders. Guy de Biali had a son Bernard who fought for King Stephen at the Battle of the Standard in 1138 and his descendants included John de Biali who acquired the barony of Galloway in southern Scotland, and was succes-

(Continued on page 10)
sively Sheriff of Cumberland, Nottingham, and Derby, and Governor of Carlisle Castle. In 1255, John de Baliol forfeited his lands because of alleged treason. He later recovered his estate and financed scholarships for Scots students at the University of Oxford in 1263. His widow funded Baliol College at Oxford. John de Baliol was one of the Regents of Scotland during the minority of King Alexander III and assisted King Henry III of England in his war with the barons between 1258 and 1265. John’s son, also John de Baliol, claimed the Scottish throne and King Edward I of England arbitrated his claim. In 1292, Baliol became the tributary King of Scotland and a vassal of the English king. His son, Edward de Baliol, who died without issue, succeeded his father as king but surrendered the throne to King Edward III of England in 1356. This effectively ended the royal Baillie lineage but its persistent connection with nobility continued for several further centuries.

Guy de Baliol’s descendants included Ingelram de Baliol who was the first Baillie to become Chamberlain of Scotland. His son, Sir Henry de Baliol of Cavers, succeeded him as Chamberlain in 1219, and his grandson, Sir Alexander de Baliol of Cavers, also held the office from 1287. It is this Baliol line to which JMB belonged. Sir Alexander’s son, William Baillie, owned lands in Haddingtonshire and Lanarkshire and married the illegitimate daughter of Sir William Wallace of Elderslie. Their son, Sir William Baillie of Hoprig, Penston, and Carnbrae, a favorite of King David II of Scotland, produced two sons, each of whom started a separate branch of the family. Alexander Baillie received the estate of Dunain near Inverness from his cousin the Earl of Huntley for bravery during the Battle of Brechin in 1452 and created the line from which the American branch of the family came. His brother, Sir William Baillie of Lamington, married into the powerful family of Hume of Polwarth and a son, Richard Baillie, started the minor Baillie of Bagbie line to which JMB belonged. Other descendants of Sir William Baillie made judicious marriages involving influential families in Scottish history and provided public service in a variety of ways. For example, Sir William Baillie of Hopring, Penston, and Carnbrue’s grandson William Baillie, was a favorite of King James III of Scotland and a Conservator of the Truce between James and King Richard III of England. A great grandson, Sir William Baillie of Lamington, was Principal Master of the Wardrobe of Mary of Guise, the Queen of Scotland, circa 1530 and the father of one of the nobles accused of murdering the husband of Mary, Queen of Scots. King James VI of Scotland knighted a direct descendant of these Baillies, Sir William Maxwell-Baillie, who be-
came Commissioner of the Lesser Barons of Lanarkshire in 1612. A further direct descendant, also Sir William Maxwell-Baillie, was a member of the General Assembly in 1638, and defended the royal cause against the Lord Protector Oliver Cromwell in 1650. The Lanarkshire Baillies were also related by marriage to the Menzies family and, thus, to the Carmichael family. Sir William Baillie’s daughter married a neighboring landowner, Alexander Menzies of Culter Allers, in the early seventeenth century and connected the Baillies by marriage to the powerful Carmichael family that influenced politics and control in southern Scotland for centuries. Carmichaels were responsible for managing the borders region on behalf of numerous kings of Scotland over many years and became influential courtiers and leading law officers of Scotland.

Much of the foregoing genealogy concerns the mainstream branch of the Baillie family as it relates to southern Scotland and is the principal focus of the Baillie (1872) study. As such, it presents a formidable pedigree for JMB and his brother to impress the accounting and legal communities of Victorian Edinburgh. However, it ignores the subsidiary branch of the family traceable back to Guy de Balio and concerned with the descendants of Alexander Baillie of Dunain. The latter was Constable of Inverness and husband of a daughter of the Chief of the Clan Grant. However, the Baillie of Dunain fortunes declined rapidly after the forfeiture of their lands following the Battle of Langside in 1568. A direct descendant of Alexander Baillie, also Alexander and the ninth Laird of Dunain, had a sister, Mary Baillie, who married William McIntosh of Borlum near Inverness. The McIntosh-Baillie line was to be important in the history of the Baillie family in colonial America.

The American story of the Baillies starts with the foundation of the British colony of Georgia. James Edward Oglethorpe was the eldest son of a wealthy Surrey family of landowners and military men. He was Member of Parliament for Haslemere in Surrey in 1722 and, while a member of the Prison Discipline Committee, became aware of the poor treatment of pauper debtors and bankrupts. He was one of 21 trustees who obtained a royal charter in 1732 to form the colony of Georgia in North America for the resettlement of paupers. The colony was formed in 1733 at Savannah with colonists from South Carolina, as there were insufficient paupers available or willing to migrate from the UK. The true purpose of the colony was as a bridgehead between the northern tobacco-producing colonies in British America and the Spanish colony of Florida. In order to defend Georgia, which had been under Spanish

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control, Oglethorpe recruited 177 Scots from around Inverness in 1735. John Mohr McIntosh led these immigrants.

John McIntosh was born in 1698 at Borlum south of Inverness. He was a member of the Borlum branch of the Clan McIntosh and a gentleman farmer well connected in the Scottish Highlands. He was recruited by Oglethorpe and stated to be of good character and a Presbyterian. The immigrants left Inverness in 1735 and reached Savannah in 1736. The settlement was an outpost of Scotland and McIntosh died there in 1761. Also in the McIntosh party was Kenneth Bailie – twenty years of age, a farmer, grandson of Alexander Baillie, the ninth Laird of Dunain, and a distant cousin of JMB. John Mohr McIntosh became a leader in the development of Georgia and McIntosh County is named after him. He created the port of Darien and fought in the War of Jenkin’s Ear against Spain with his Highland Independent Company of Foot Soldiers. His descendants included well-known Georgian officers in the Revolutionary Army of George Washington as well as British Army officers in the war against Spain.

There were also Lanarkshire Baillies who played a part in the early history of Georgia. They were descended from the Baillies of Lamington via the Baillies of Bagbie. James Baillie was the son of Alexander Baillie of Hillhouse and an Edinburgh lawyer. He acquired the estate of Culter Allers from the Menzies family when the latter fell on hard times. His son, John Baillie, was an Edinburgh merchant who traded with the British colonies in America and had sons who resided in Georgia – Alexander Baillie as a lawyer and Robert Baillie as a plantation owner and soldier. For many years, Robert Baillie prospered in Georgia, mainly in timber production but also growing rice and cotton. He purchased hundreds of acres of land and received hundreds of acres from the Crown in several parishes of Georgia in the 1760s and 1770s. The total area he owned grew to nearly 5,000 acres. Robert Baillie also built and operated Fort Barrington in 1760 as part of Oglethorpe’s defenses against the Spanish.

In 1751, Robert Baillie married Ann McIntosh, a daughter of John Mohr McIntosh. At this time, there was a marriage settlement that later became central to a court dispute in 1799 between various members of the Baillie family over the sale of Ann Baillie’s assets. She brought several assets to the marriage in 1751. These included 450 acres in St Andrews Parish, 50 acres in the town of Savannah, 7 Negro slaves, and 200 cattle. The sale of these assets was crucial to the survival of Ann Baillie and her family. However, during the American Revolutionary War, Robert Baillie was a Tory or Loyalist and supported the
British government, contrary to most of his McIntosh relatives. In 1776, the Parochial Council of St Andrews Parish issued a proclamation declaring 27 Loyalists including Robert Baillie to be taken immediately into custody, as they were deemed dangerous to public safety. His Georgia property was confiscated and he ended up at St Augustine in the British Colony of East Florida where he died in 1782. In surviving correspondence, he writes of being a prisoner on parole, with mounting debts and related interest he could not repay, and hoping to return to his Georgia plantation. He also writes of his Negro slaves abducted by American ships and the difficulties of not having slaves to support his family. A year later, his son and heir, George Baillie, was listed as one of 225 Loyalists banished from the State of Georgia with their property confiscated under the Act of Attainder, Banishment, and Confiscation of 1783. The British Crown had granted George Baillie lands of nearly 2,300 acres between 1765 and 1772. He appears to have gone to St Augustine with his father and carried on business there as a timber merchant. There is surviving correspondence in the 1780s from his Nassau business agent (dealing with his timber trade) and London solicitor (dealing with his claim against the British government for recovery of his father’s estate in East Florida). Florida was ceded to Spain in 1783 as part of the Treaty of Paris and presumably Robert Baillie lost his property there as well as in Georgia. It appears that, in 1787, the Commissioners of the East Florida Claims agreed to pay him a sum of £500 in settlement of his father’s estate. He then appears to have migrated to Edinburgh in 1789 and retired to Haddington in East Lothian in 1794.

Robert Baillie’s younger son and George Baillie’s brother was John Baillie. He also traded in timber and his estates in Georgia amounted to at least 1,000 acres. He appears not to have lost his estates after the Revolutionary War and he was not listed as a proscribed Loyalist. He therefore seems to have avoided the losses suffered by his father and brother. John Baillie married Alicia Granbery from Virginia in the late 1770s. John Baillie is described in public records as a cotton planter. He appears to have been sufficiently successful to migrate to Scotland in the late eighteenth century. He settled at Culter Allers and his son and JMB’s father, Robert Granbery Baillie was born there. The latter became a leading country gentleman in Lanarkshire and married a relative, Anna Baillie, daughter of Menzies Baillie, a barrel maker in the port of Leith. Robert and Anna Baillie had two sons. As previously mentioned, JMB’s brother was a lawyer, James William Baillie, who inherited the estate at Culter Allers from his fa-

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ther on the latter’s death. He was a member of the Royal Company of Archers and son-in-law of an Edinburgh lawyer. When he died in 1879, the estate reverted to JMB.

JMB married the daughter of an Edinburgh lawyer in 1854 and had two children. Robert Granbery Baillie became a bank clerk in Edinburgh and inherited the Culter Allers estate in 1880. He died in 1896 of acute alcoholism but the family estate appears to have disappeared from Baillie ownership by this time. In 1888, Robert Granbery Baillie married a granddaughter of an SAE founder and his daughter married into a famous Devon family of landowners, politicians, and academics. JMB’s daughter, Anna Euphemia Balfour Baillie, married an Edinburgh lawyer and landowner. Her son, John Menzies Baillie Scott, was a famous Scottish rugby player as well as a lawyer. He represented Scotland 21 times and was the team’s captain. He served as an officer in the Royal Flying Corps during the First World War, received serious wounds, and was mentioned in dispatches. JMB’s first wife died in 1860 after six years of marriage, and he married for the second time in 1868. His wife was an aunt of his first wife and the couple had three daughters who each married but had no issue.

At the time of the SAE foundation, JMB was twenty-seven years old. He was educated at the Royal High School in Edinburgh and then attended classes in arts and law at the University of Edinburgh at various times in the 1840s. He was apprenticed to SAE founder William Moncreiff from 1842 until 1849 when he became Moncreiff’s partner. William Moncreiff was a member of a distinguished family of Perthshire ministers and lawyers who were substantial landowners and Scottish nobility from 1744. Moncreiffs included a Moderator of the General Assembly of the Church of Scotland in 1785 and Chaplain to King George III in 1793, a Dean of the Faculty of Advocates in 1826 and high court judge in 1829, and a Solicitor General for Scotland in 1850 and Lord Advocate for Scotland four times between 1851 and 1868. William Moncreiff was active in the SAE foundation and held the influential Scottish legal office of Accountant of Court from 1865 to 1889. JMB had two SAE apprentices during his professional career. Robert Forman was admitted to the SAE in 1862 and was the son of a lawyer and landowner. He practiced in Edinburgh. Henry William Glynn entered the SAE in 1871 and then left Edinburgh for employment in London.

By 1851, JMB’s private residence in Edinburgh was in the fashionable New Town district. He retired from public accountancy practice to the family estate at Culter Allers in 1880 and, in the 1881 Census, his household there com-
prised six members and four servants. Prior to his retirement, JMB had been an officer of numerous organizations based in Edinburgh. This was typical of public accountancy practice of the time. Corporate appointments included being an auditor or director of several well-known insurance companies. He was also the auditor, secretary, treasurer, or director of a number of charitable organizations based in Edinburgh. JMB took little part in the SAE foundation. He attended a planning meeting in 1853. However, he became SAE Auditor from 1856 to 1880. A member of the Royal Company of Archers, he won archery prizes in 1852, 1863, and 1865. He died at Culter Allers in October 1886 and his grave is with that of his wife in the Dean Cemetery of Edinburgh.

This short biography of JMB uses the genealogy of the Baillies to reveal a family apparently replete with men fit to comply with the Thomas Carlyle historical model of great men. However, JMB’s genealogy is more useful in providing a case study that is useful in revealing something about the founders of the SAE. As previously mentioned, a large majority of the founders such as JMB were connected directly or indirectly with landownership and this topic was directly associated with the circumstances of the foundation. Researchers typically explain the SAE foundation as a collective response by Edinburgh accountants to a legal threat to their occupation (Walker, 1995). The threat concerned court-related property administration (including landed estates) and the management of landed estates was of fundamental importance to the practices of the founders. Baillie’s family history is a testimony to landownership. It is obviously impossible to have a conversation with JMB, or any of his fellow SAE founders, about the foundation. However, his family history reveals the importance of landed estates and other property to the Baillie family over nine centuries and it is hard to conceive this would not have been an influence, conscious or subconscious, in the foundation. Thus, the Baillie family history offers part of the context for understanding the SAE foundation.

The Baillie history also provides a fascinating glimpse into wealth creation in the approximate period from 1750 to 1800. It is clear in the case of the immediate ancestors of JMB that family fortunes were gained and lost in colonial America. However, sufficient wealth was accumulated by around 1780 to 1800 to permit a return migration to Scotland and the privileged and influential life of landowners. It is equally clear that this wealth was gained through use of slave labor. The Georgia Historical Society archives relating to the Baillie family and its offshoots are replete with statements about slaves. Perhaps this was the reason

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for JMB’s brother making no mention of the American branch of the family in his genealogy and perhaps the abolition of slavery was a reason for JMB’s grandfather migrating from Georgia to Scotland. Suffice to say that JMB would probably not have been an SAE founder without the wealth generated by his family’s American connections and activities.

This study can only give a snapshot of the son of a local landowner who was an Edinburgh public accountant practicing at the time of the SAE foundation in 1854 and it is limited by the amount of archival evidence available. Nevertheless, it provides sufficient material to place JMB within a social context at that time and provides an insight about these early chartered accountants.

References
Bulloch, J. G. B. (1898), A History and Genealogy of the Family of Baillie of Dunain (Green Bay, WI: Gazette Print).

The Academy of Accounting Historians
COMMITTEES 2005 (continued)

(Continued from page 3)
ation at AAA regional meetings. Assist in publicizing technical sessions, papers, or panels at AAA regional meetings that relate to accounting history.

Joel Thompson
Northern Michigan University
Ph: 906-227-1803
e-mail: jpthomps@nmu.edu

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

Thomas N. Tyson
St. John Fisher College
Ph: 585-385-8431
e-mail: Tyson@sjfc.edu

THOMAS J. BURNS
BIOGRAPHICAL RESEARCH AWARD COMMITTEE
Charge: Solicit and review resumes

The Accounting Historians Notebook, April 2005
The Accounting Historians Notebook, April 2005

Academy of Accounting Historians
Business Meeting
August 5, 2004
Oxford, Mississippi


The meeting was convened at 2 PM. with Dick Fleischman as Chair.

The minutes of the previous meeting were distributed, read, and approved as read.

Nominations committee: Sarah Holmes reported that the slate of officers and trustees for 2005 is being formulated. Further suggestions from those present were invited. The slate will be offered to the membership in late October and voting will occur in November via the Internet.

AHJ Manuscript Awards: Steve Walker announced the 2003 AHJ Manuscript Awards.

Best Paper: Dick Fleischman and Penny Marquette

Commendable papers:
1) Trevor Hopper
2) Resa Evans

Innovation in Accounting History Award: Dick Fleischman announced for the Accounting Education Committee that David Oldroyd (University of Newcastle) was recipient.

Vangermeersch manuscript award: Dick Fleischman announced that there was no winner this year, but Shanta Davie was present to accept her plaque as recipient of the award last year.

President-Elect's report: Dan Jensen reported that the 2005 Research Conference would be October 6-8 at the Accounting Hall of Fame in Columbus, Ohio. Details will follow.

The Georgia State collection is being transferred to Ohio State University, the University of Alabama, and the (Continued on page 18)
University of Mississippi, with the residual to go to University of Missouri at St Louis. He acknowledged the significant contribution made at Georgia State, particularly by Norm Dressel who provided books, Al Roberts, and Elliot Slocum.

Offered proposal that the digitalization of AHJ by EBSCO be expanded to include all prior journals. The proposal was so moved, seconded, and approved by the body present.

Presented Dick Fleischman with a plaque honoring his year as President of the Academy.

**Hourglass Award**: Dick Fleischman announced that Lee D. Parker, who is editor of AAAJ, is the 2004 recipient. He will formally receive the award at the AAA meeting in Orlando.

**Treasurer’s Report**: John Rigsby presented the financial statements for July, 2004. The report was accepted by the body present.

Dick Fleischman reviewed the Academy events that will take place in Orlando at the AAA meeting.

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

The meeting was adjourned at 3 PM.

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**Accounting History Doctoral Colloquium**

**The Fourth**

**Accounting History International Conference**

Braga, Portugal

Wednesday, 7 September 2005, 10.00 am – 6.00 pm

As part of the proceedings of the fourth Accounting History International Conference being held at the University of Minho during 7-9 September 2005, the second Accounting History Doctoral Colloquium will be held during the day preceding conference registration and the opening reception.

A Panel of experienced researchers in accounting history has been assembled for the Doctoral Colloquium and is outlined below:

- Garry Carnegie, Melbourne University Private (Chair and Editor, Accounting History)
- Lúcia Lima Rodrigues, University of Minho (Convenor, 4AHIC)
- Russell Craig, Australian National University
- Steve Walker, Cardiff Bus. School
- Anne Loft, Copenhagen Business School
- Angelo Riccaboni, University of Siena

The Doctoral Colloquium will allow up to ten doctoral students in accounting history to make presentations on issues in their research and for members of the Panel to comment on the formal presentations and to offer encouragement and advice to all participants. A “getting published” workshop will also be conducted as a key component of the event. The attendance fee per participant will be 125 Euro, including a light lunch and morning and afternoon tea/coffee.

**Expressions of interest in attending the Doctoral Colloquium should be forwarded to Garry Carnegie at**: 4ahic@mupprivate.edu.au

Expressions of interests should be received by **30 June 2005**. They should detail the title of the research project, provide an abstract of no more than 600 words, and include the name of the principal supervisor and the sponsoring institution.
17th Annual Conference on Accounting, Business & Financial History

Cardiff Business School
15-16 September 2005

Announcement of Conference
Guest Speaker – Warwick Funnell

Theoretical, empirical and review papers 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, 15 September 2005 to mid-afternoon on Friday, 16 September 2005.

The fully inclusive conference fee (covering all meals, the conference dinner on Thursday and accommodation) is £120.

Sponsored by:
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:
Lucia Lima Rodrigues (Chair), University of Minho
Garry Carnegie, Melbourne University Private
Jose Matos Carvalho, Instituto Politecnico de Coimbra
Russell Craig, Australian National University
Delfina Gomes, University of Minho
Gloria Stevenson, Deakin University
Joao 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 cover 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.

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

Conference Convenor:
Professor Lucia Lima Rodrigues
University of Minho
School of Economics and Management
Gualtar 4709 Braga Codex
Portugal

Phone: 351 253 604559
Fax: 351 253284729
Email: lrodrigues@eeg.uminho.pt
4AHIC@eeg.uminho.pt

The Accounting Historians Notebook, April 2005

https://egrove.olemiss.edu/aah_notebook/vol28/iss1/15
17th Asian-Pacific Conference
on International Accounting Issues

November 20-23, 2005 — Wellington, New Zealand

Co-Sponsored by
School of Accounting and Commercial Law
Victoria University of Wellington, Wellington, New Zealand
and
Craig School of Business
California State University, Fresno, CA, U.S.A.

Home Page: www.craig.csufresno.edu/apc/nz

BACKGROUND

The Seventeenth Asian-Pacific Conference on International Accounting Issues will be held on November 20-23, 2005 in Wellington, New Zealand. The main theme of the conference is “Ramifications of Accounting Scandals”. The Conference will provide an important forum for the interaction of different ideas and information between academics and practitioners, in order to enhance the understanding of international accounting issues in various Asian-Pacific countries.

Research paper presentation and special workshops will be held by well-known international accounting scholars and practitioners to discuss issues on international accounting research, education, practice, impact of advanced technology in international accounting, comparative ethics in international auditing and business, and related international accounting topics.

Prominent scholars and practitioners from the United States, Canada, Europe, Taiwan, Hong Kong, Japan, Korea, China, Philippines, Thailand, Malaysia, Singapore, Indonesia, India, Australia, New Zealand, Mexico, Brazil, Chile and other countries are expected to attend.

Conference Registration Fee
NZ$560 inclusive GST (A special registration fee of NZ$340 inclusive GST is available to full-time graduate students)

Registration fee includes:
Reception
2 Luncheons
1 Dinner (Banquet and Entertainment)
Copy of Conference Program and Proceedings
A one-day tour

To register for the conference, please visit http://www.vuw.ac.nz/conted/apciai/

Conference Venue (Maximum 8 minutes walk from all hotels)
Wellington Convention Center
111 Wakefield Street, Wellington

(Continued on page 7)
Call for Papers

Accounting History

“International Perspectives on Race and Gender in Accounting’s Past”

In line with the recent announcements aimed at encouraging research and publication on particular dimensions of accounting’s development across time and space, Accounting History announces a further call for papers for a special thematic issue on International Perspectives on Race and Gender in Accounting’s Past. The special issue, scheduled to be published in March 2007, will feature articles drawn from widely varying historical and geographical contexts that seek to unmask the diverse and complex forms in which accounting has been implicated in racial and gendered practices of division. Despite a growing corpus of research in this area, still little is known about how accounting may have coupled with racial, gender and other ascriptive-based phenomena, especially in non Anglo-American contexts. Thus, submissions of papers are particularly welcomed from scholars undertaking research at under-researched, even unfamiliar sites or within little studied regions and, more generally, within under-researched time periods.

Topics of interest include but will not be limited to:

- Accounting’s role in creating racialised, gendered and other ascriptive identities.
- Accounting’s role in the commoditisation, objectification and dehumanisation of human populations.
- Accounting as a participant in genocide.
- The enactment of racial, gender and other ascriptive-based phenomena in practitioner-based institutes or other accounting organizations.
- Accounting’s role in the enactment of racial, gender and other ascriptive-based phenomena in social institutions, such as the home or asylum.
- Accounting’s role in concealing and/or justifying discriminatory practices.

Authors are requested to follow the instructions for authors that are included at the back of any issue of Accounting History. All papers will be subject to the journal’s normal refereeing process. Authors wishing to discuss their manuscript prior to submission may contact the special issue guest editor, Marcia Annisette, at the email address stated below. The deadline for submissions of papers is 30 June 2005 but earlier submissions are encouraged. Authors should submit their manuscripts electronically (in Word format) to the guest editor at:

mannisette@howard.edu

Marcia Annisette
Associate Professor
Howard University
School of Business
2600 6th Street NW
Washington D.C. 20054
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 July 15, 2005 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
Virginia Commonwealth University
Richmond, VA 23284-4000

Fax: (804) 828-8884
Phone: (804) 828-7156
e-mail: rhtondka@vcu.edu
Academy of Accounting Historians / Accounting Hall of Fame Conference
Thursday, October 6, 2005 – Saturday, October 8, 2005

The Accounting Profession in Transition: Historical and Contemporary Perspectives on Change

The Academy of Accounting Historians and the Accounting Hall of Fame are jointly sponsoring a conference to develop perspectives on recent and continuing changes in the accounting profession and the environment in which it functions. The conference is scheduled for next year, October 6-8, 2005, in Columbus, Ohio, and is a sequel to a conference given in November of 2000 to commemorate the fiftieth anniversary of the founding of the Accounting Hall of Fame. The conference will begin with a reception on Thursday evening, October 6 and conclude mid-day on Saturday, October 8, 2005.

Papers are invited that develop historical and contemporary perspectives on the ongoing evolution of the accounting profession, including changes in business reporting, auditing, corporate governance, and international accounting.

The deadline for submissions is June 30, 2005 but earlier submissions would be appreciated. Papers should include an abstract of approximately 50 words. Papers should be sent in both paper and electronic form (the latter via e-mail if possible) to Dan Jensen at:

Jensen.7@osu.edu
or
Dan Jensen
Department of Accounting and MIS
Fisher College of Business
The Ohio State University
2100 Neil Avenue
Columbus, Ohio 43210

REVIEW BOARD: Papers will be reviewed for inclusion in the conference by a board of reviewers including Anil Arya of The Ohio State University, Richard Fleishman of John Carroll University, Edward N. Coffman of Virginia Commonwealth University, David Dennis of Otterbein University, Ann Gabriel of Ohio University, Laura MacDonald of Wilfred Laurier University (Canada), Alan G. Mayper of University of North Texas, James McKinney of Howard University, and Alan Reinstein of Wayne State University.

HOTEL: The conference will be held at the Blackwell Inn on The Ohio State University Campus, 2110 Tuttle Park Place, Columbus, OH 43210. For reservations call the Blackwell at 1-614-247-4000 and indicate that you are with the Accounting Hall of Fame/Academy of Accounting Historians Conference. You will receive the special conference rate of approximately $120 per night (plus taxes) for single or double occupancy. All reservations must be made by September 6, 2005 to receive the group rate.