

Accounting Historians Notebook

Volume 31
Number 2 October 2008

Article 4

October 2008

Accounting historians notebook, 2008, Vol. 31, no. 2 (October) [whole issue]

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Recommended Citation

(2008) "Accounting historians notebook, 2008, Vol. 31, no. 2 (October) [whole issue]," *Accounting Historians Notebook*: Vol. 31 : No. 2 , Article 4.

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The Accounting Historians Notebook

Vol. 31, No. 2

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October 2008

The Academy of Accounting Historians 1973 - 2008 - 2023

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Abstract

For a Panel on

“The Academy of Accounting
Historians: 1973-2008-2023

Thirty-five years is a long-time for a not-for-profit. Four of the panelists who were there for the 1973 founding of The Academy of Accounting Historians have continued to be involved through 2008 and present a plan to get it to its fiftieth anniversary in 2023. The panelists will be looking at the conditions for accounting history research in 1973 so to explain why the academy was founded. Please help us by participating in the planning process and join us in the implementation of the plan.

The Academy of Accounting Historians 1973 - 2008 - 2023

Thirty-five years is a long time for an organization to be born, start-up, and survive. From thirty-five to fifty years is just as difficult. Constant work must be done to update any organization. The Academy of Accounting Historians (TAAH) must plan and focus and work

to attain its fiftieth year celebration in 2023.

The first step to reach 2023 is to know the scenario in which TAAH was born in 1973. The second step is to know where we are currently in 2008. The third step is to get ready to predict and plan our future for 2023. This paper follows these three steps.

1973: The Birth of TAAH

Rarely do organizations sprout forth without some antecedents. TAAH had the advantage of two studies of the academic situation of business colleges and then a 1970 Committee Report of the American Accounting Association.

The two 1959 studies were *The Education of American Businessman* (The Carnegie Foundation Report) and *Higher Education for Business* (The Ford Foundation Report). The first study stressed the importance of doctoral programs in business colleges:

This will entail a considerable change from the backgrounds and interests of present faculties; it

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will also mean establishing much closer relations that now exist with the liberal arts and other faculty groups. In order to augment the supply of new faculty members and develop stronger business school staffs, far greater emphasis will have to be placed on doctoral programs. While it would be unwise for more than a few of the largest and strongest institutions to attempt to offer the doctorate, the entire field's future depends on the quality of these programs (xv).

The second study also stressed doctoral programs in business administration. It was stated in The Ford Foundation Report:

At the doctoral no less than at the lower academic levels, there is room for marked improvements in the quality of training that the business schools are providing. But, in addition to the improvement in quality, there is need for a large increase in quantity. ... (p. 431).

These two studies significantly changed the demand for Ph.D.'s in accounting, as well as other areas in business colleges. It took a few years but even accounting programs began to expand their horizons from the traditional MBA/CPA hires to Ph.D.'s in accounting. [I remain deeply puzzled about how accounting Ph.D. programs in the U.S. allowed themselves to reduce substantially the number of accounting Ph.D.'s in the last 10 years]. Hence, by 1970 there were many more Ph.D.-trained accounting professors in the U.S.--a prime prerequisite for increased scholarship in accounting.

The AAA Committee on Accounting History was established during the 1968-69 presidency of Sidney Davidson of the University of Chicago. He has been a long-time member of TAAH and was co-editor with William T. Baxter of *Studies in Accounting Theory* (1962). Davidson also wrote "Old Wine Into New Bottles" (April, 1963) ("Davidson, Sidney" in Chatfield and Vangermeersch's *The History of Accounting: An International Encyclopedia*, pp. 188-189). Sid Davidson chose Stephen A. Zeff, then at Tulane, as chairman of the Committee and Zeff was pretty sure that he suggested to Davidson the other members of the Committee (email of 6/22/2007 from Steve Zeff to me). The other members of the Committee were Richard P. Brief, NYU; Michael Chatfield, then at UCLA; David Green, Jr. then at the University of Chicago; David F. Hawkins, Harvard; Richard H. Homburger, Wichita State University; Maurice Moonitz, University of California--Berkeley; and Edward Peragallo, Holy Cross (*Accounting Review, Supplement, 1970*, p. 52).

The Committee viewed the ends of accounting history as being both intellectual and utilitarian and gave nine examples of historical studies in accounting (pp. 53-54). Certainly a broad base for such research was recommended:

The committee believes that research in accounting history with the collaboration of business and economic historians should be encouraged. Furthermore, the relevant environment embraces not only the economic but also cultural and political factors in constant interplay (p. 54).

The Committee recommended an elective course in accounting history at the Graduate level. "Doctoral candidates should be required to demonstrate an appreciation of the historical dimension of current thought, practices and institutions either by written or oral examination. Doctoral candidates might also be expected to demonstrate a knowledge and understanding of accounting history per se" (pp. 54-55).

The Committee commented on the current state of research material available to researchers in accounting history (p. 54) and included an Appendix "Sources of Accounting History" (pp. 56-64) done by Homburger. The Committee gave a view of where accounting history stood:

At a time when funds for accounting research of many types are becoming more plentiful, financial support for research in accounting history continues to be almost nil. Accounting history research, when weighed against model-building, empirical research involving contemporary data, application of quantitative or behavioral tools systems design and analysis, etc., is frequently viewed as "useless" or "not practical." Doctoral and post-doctoral research tends to be affected by available funds, and it is rarely (if ever) stated that accounting history research is a high-priority item in the allocation of funds (p. 55).

The Committee believed the AAA should play a very proactive role in encouraging accounting history research (p. 55). This is important to note, because some have stated that it

(Continued on page 4)

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was the failure of the AAA to be more proactive that led to the 1973 funding of TAAH.

Please do not think that research in accounting history started in the U.S. or the world in the 1970's. Many scholars (some of them accounting practitioners) contributed to accounting history throughout the world prior to the 1970's. It is outside the scope of this paper to detail the accounting history research of the 1800's and the first 70 years of the 1900's. It would be very useful for accounting history scholars in various countries to detail such contributions.

It was reported in "A History of The Academy of Accounting Historians, 1973-1988" that the apparent lack of interest in the AAA to the 1970 report led to a small group of accounting professors to form TAAH at the Quebec City meeting of the AAA (Coffman, Roberts, and Previts, 1989). Personally, I was contacted by Willard E. Stone--the chairman of the Accounting Department at the University of Florida, where I did my Ph.D. work--about attending this meeting (Chatfield and Vangermeersch, pp. 569-580). It is possible Paul Garner also contacted me, as Paul was a voracious correspondent to accounting historians (and many others throughout the world). Paul had retired in 1971 as a long-time dean of the College of Commerce and Business Administration at the University of Alabama (Chatfield and Vangermeersch, pp. 270-271). Both Williard and Paul organized the meeting, along with a recent (1972) Florida Ph.D., Gary J. Previts, then at the University of Alabama (Chatfield and Vangermeersch, p. 476).

I went to the organizing meeting as one who was concerned that his interest in doing research in accounting history

would not be sufficient to yielding publications. The early 1970's was the time period--in my and many other opinions--in which the future in business colleges was the management science field and if you were not heavily into computers, systems, operations research, and mathematical modeling you were "dead in the water."

There was an attendance list published in the aforementioned article by Coffman, Roberts, and Previts (pp. 157-158). Previts, in a recent communiqué with me, thought that Dick Brief (Chatfield and Vangermeersch, pp. 81-82) was there. Of the 21 attendees listed, plus Brief, 10 have been very active in TAAH. They are: Richard P. Brief; S. Paul Garner; H. Thomas Johnson (Chatfield and Vangermeersch, pp. 354-355); Kenneth S. Most (Chatfield and Vangermeersch, p. 424); Gary John Previts; Alfred R. Roberts ("In Memoriam," and "In Memory of Al Roberts; April 2007); Williard E. Stone; Richard Vangermeersch; Murray C. Wells (Chatfield and Vangermeersch, p. 607); Stephen A. Zeff (Chatfield and Vangermeersch, pp. 618-619); and Vernon K. Zimmerman (Chatfield and Vangermeersch, pp. 619-620).

My one contribution to the meeting--as I remember--was to insist on an immediate formation of TAAH, rather than to do it at the 1974 AAA Annual Meeting. Luckily, the group did this (Coffman, 1996). In addition to the aforementioned 1973-1988 history, there was an update for 1988-1997 published by Coffman, Roberts, and Previts in 1998. Another good summary has been done by Oktay Güvemli in 2006.

Where is the TAAH today? In my view, it needs to revive and reach the high watermarks of the late 1980's. There are many challenges to overcome.

Membership is declining; members are aging; the United States needs to have many more Ph.D. candidates; and TAAH needs to adapt to the exciting things in accounting history happening in many countries in Europe, Canada, Mexico, some in Asia, and Australia/New Zealand. TAAH has come a long way and has a long way to go, if we plan for the future--i.e. our 50th Celebration in 2008.

I propose that TAAH appoint a 2023 Committee. I have listed 35 possible goals for implementation by 2023. I hope that others will add enough goals to reach 100 and that of them 50 be chosen by the results of a survey of the membership. I tried a similar survey when I chaired the trustees of TAAH in the early 1990's. Here are my 35 goals. Where are your other 65 goals?

The list follows:

1. **There should be a series of Continuing Professional Education (CPE) sessions on the history of accounting.** The United States has a fairly broad perspective of CPEs and I'm sure other countries do as well. Accounting historians certainly have completely missed this significant market.
2. **There needs to be developed a Ph.D. in Accounting History by a consortium of schools.** This Ph.D. may be a second Ph.D. for those with a Ph.D. in another field. Many of the classes would be conducted through electronic meetings between accounting history professors and these Ph.D. candidates.
3. **It is time to prepare a set of formal submissions to national "Council of Humanities" groups so as to recognize the History of Accounting as a legitimate contender for funding and recognition.** The fine relationship, as exemplified by Alan Richard-

son and Richard Mattessish between Canadian accounting historians and the Canadian Council on the Humanities is a role model for success.

4. **"The History of Accounting: An International Encyclopedia" needs to be revised.** Michael Chatfield and I co-edited it in 1996. However, the project was started in 1991. There has been a great out pouring of accounting history scholarship all over the world since 1991. There should be consideration of electronic means to revise the book.
5. **U.S. Steel, the first Billion Dollar Trust, should be the first project in a series of studies of accounting aspects of annual reports.** There has been a recent dissertation at Case University that could be an excellent role model.
6. **There is a need to reestablish the legitimacy of biographical research as a dissertation topic for Ph.D.'s in accounting.** We seem to have gone backwards on this type of dissertation since 1973.
7. **There are many significant people, (not accountants) who had a strong background and/or interest in accounting and who should be subjects of accounting historical research.** Another way is to focus on the important accomplishments of leaders of the accounting profession and of accounting educators. I did such a preliminary study on 15 U.S. historical figures. I was most disappointed by the reaction of my colleagues in accounting history. It appears that they are convinced that accounting historians have a very limited role to play in general history. I still respectfully disagree with this view.

(Continued on page 6)

(Continued from page 5)

8. **There is a need to expand accounting horizons to include leftish-type writings.** My recent research on Stuart Chase indicated that his leftish-type writings were omitted from *The Accountants' Index*. How many more writers and their writings might be a very interesting accounting historical research question throughout the world.
9. **Accounting historians should expand their horizons to include a broader scope of accounting historical figures like women and various minority groups.** For instance, in the United States both Afro-Americans and women have suffered mightily in terms of unutilized or underutilized potential in accounting. Yet some have succeeded.
10. **There should be a Great Books Series in Accounting.** Mortimer Adler certainly was successful with his Great Books Series for western civilization. Surprisingly to most, there are a substantial number of great books in accounting.
11. **There should be reprints of the proceedings of International Congress of Accountants.** The last proceedings of the International Congress of Accountants to be reprinted was the 1957 Congress.
12. **There should be reprints of the International Congress of Accounting Educators and Researchers.** This is unfortunate as some of the published proceedings are outstanding documents.
13. **There needs to be a number of schools throughout the world that house artifacts of International Congress of Accountants.** The University of Mississippi and the Paul Garner Center at the University of Alabama come to mind. With the proceedings and other artifacts found, bound, and passed around, accounting history would be truly a worldwide phenomenon.
14. **There needs to be noted the various collections of annual reports throughout the world.** They represent a treasure chest for national and international research.
15. **There is a need to expand Vangermeersch's 1978 base of twenty companies' annual reports to a global look at the accounting aspects of annual reports.** While this book has had a positive impact and remains in print, there is still much to do.
16. **There is a need to expand the base of accounting historians beyond "industrial companies".** While I have been less neglectful about railroad accounting than most accounting historians, I still admit to a bias towards "industrials" in my research. This came from being brought up in an accounting and finance world focused on "industrials" and railroads classified as being an "utility"--regulated organizations. This bias means there are many open research areas in railroads and utilities.
17. **There should be further research done on City Directories of the 19th Century.** How did accountants and accounting firms portray themselves in those more free-wheeling days? What a great possibility for international comparisons this area would make.
18. **There are many rich books on accounting and on accounting historical studies that still need to be translated into other languages.** This is also true for accounting peri-

odicals. Anyone with strong language abilities could provide significant aid by translation of these works.

19. **There is a need to develop further the network of accounting historians throughout the world.** With the explosion in electronic means of communication, The Academy of Accounting Historians should be truly a worldwide force.
20. **Professional exams in accounting need much more study by accounting historians.** There are many, many different exams in professional accounting that society values very highly but accounting academics don't. In fact, discussions of and research on these exams are taboo in most academic circles.
21. **Accounting historians need to go beyond the private sector to study Not-for-Profits, Educational Institutions, Hospitals, Governments, and Persons.** Let's try to shake the private sector bias that permeates academics in accounting.
22. **There should be established Accounting History Research Fellows. One potential site is the AICPA Library at the University of Mississippi.** Let's name a few more history centers and declare them to be fellowship centers.
23. **There is a need to have a separate and well-developed listing of accounting research material in archives throughout the world.** It is incumbent on The Academy of Accounting Historians to replicate its 1978 study of archives in accounting so that researchers in accounting history know where to go.
24. **There should be an international study of the portrayals of accountants and accounting in cinema and literature.** There are some excellent examples for the United States as a guide.
25. **There needs to be reviews of various religions to codify references to accounting and accountants.** There have been some attempts at this with the Christian Bible but there have been few rigorous research efforts made to do comparative studies of different religions.
26. **There is a need to develop a number of general endowment funds for the propagation of studies in accounting history.** A guaranteed source of income helps assure enough funds for different initiatives in every year. Plans can be made well in advance if the income can be assumed.
27. **There is a need for the careful development of specific endowment funds for accounting historical uses.** Many contributors like to have their contributions go for a specific purpose near to their heart.
28. **There needs to be a better development of a roster of future leaders in accounting historical organizations.** We have to assign this task to the Trustees of The Academy of Accounting Historians.
29. **There needs to be studies made as to the current market for accounting history and as to how those markets can be expanded.** In my view, we have oversaturated a much too small market. I'd rather use our ingenuity to expand the size of the market. This is no easy task.
30. **Accounting historians must realize the fragility of its current state.** There needs to be a concentrated effort--especially in the United States--to increase the supply of Ph.D. candi-

(Continued on page 8)

(Continued from page 7)

dates and to interest some of them in accounting history.

31. **The World Congresses of Accounting Historians should be a model of how to preserve the happenings of all such international meetings of accountants.** _With the return of the four-year cycle, we have a chance to have the time to prepare proceedings.
32. **There needs to be a specific network of past presidents of accounting history organizations.** Past presidents should all be involved as they have much experience to offer current administrators.
33. **There must be a need to understand the importance of tax-exempt status (for example, U.S. 501C organizations) to the development of accounting history organizations.** This is crucial for tax deductions for contributions.
34. **There is a need to establish a 2023 Committee for The Academy of Accounting Historians.** A fiftieth year celebration is not guaranteed. It will take much planning, dedication, imagination, and work by many to get there.
35. **There is a need to expand this list to 100 items and the longer list should be sent for rankings to all parties interested in accounting historical research.** This survey will enable us to see where we should go and where we should not. It should give us ideas as to the short run, intermediate run and long-run implementations of the selected goals. Goals should be ranked Good or Very Good and should be classified into: a 1 to 3 year frame, a 4-6 year frame, and a 7 to 10 year frame.

I have a strong vested interest in being able to attend the 50th Anniversary

Meeting of TAAH. While I do not know where we will be in 2023, I believe with good planning and execution and goodwill we will reach 2023.

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**ACADEMY OF ACCOUNTING HISTORIANS
BUSINESS MEETING
MINUTES**

August 3, 2008

**Held at 2008 annual meeting of the
American Accounting Association,
at the Hilton Anaheim, Anaheim, California**

NB: Due to the short time available for this meeting, some reports were submitted in advance; they are so noted below.

The meeting convened at 7:05 PM.

Present: Hiroshi Okano (president, chair), Tae-Sik Ahn, Marcia Annisette, Andrea Cilloni, Rich Criscione, Dick Edwards, Dale Flesher, Giuseppe Galassi, Sofian Harahap, Joan Hollister, Dan Jensen, Hanna Karunsaari, Eiichiro Kudo, Yvette Lazdowski, Yoshinao Matsumoto, Alan Mayper, Jim McKinney, Cheryl McWatters, Barbara Merino, Stephanie Moussalli, Lee Parker, Gary Previts, Jennifer Reynolds-Moehrle, John Rigsby, Bob Russ, Massimo Sargiacomo, Sally Schultz, Don Tidrick, Richard Vangermeersch. Guest: Royce Kurtz

Approval of minutes of meeting of April 12, 2008: Flesher moved to approve. McKinney seconded. Carried unanimously.

Discussion of letter proposing a Memorandum of Understanding between the Academy and the American Accounting Association.

Previts announced the AAA Executive Committee had received a 2nd request for a memo of understanding, from the Accounting Society of China. The AAA is now consider-

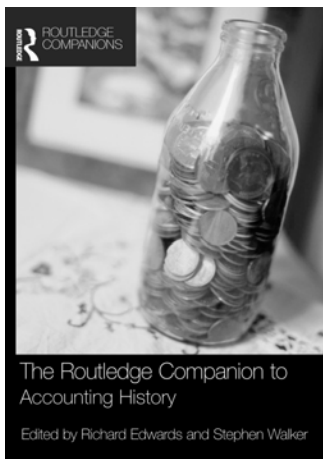
ing its procedures for handling such requests. Sue Haka, the incoming president of the AAA, will work with Okano and McWatters on the issue.

McKinney wondered if the Academy is seeking affiliation with other groups in other countries. Previts knew of no others, though it could be discussed. Of the approximately 250 Academy individual members, the largest group is in the US, with a number of other countries having about 25 each.

McKinney expressed concern that the Academy would become too US-centric and hoped it would remain international. Previts was concerned about the Academy's capacity and noted that the memo of understanding with the AAA would be non-binding and non-exclusive. Merino noted the large number of international meetings and thought it important to have a strong US base, too. Previts noted any arrangement with the AAA would not threaten the AAH's 501(c)3 status and that this is a good time, as Sue Haka will push for it.

McKinney concurred on the advantages of a memo of understanding with the AAA but thought we should attempt to do the same with organizations in other countries. Vangermeersch asked what would be the downside of a memo with the AAA as long as it was not exclusive. Jensen noted the memo, while nonbinding, had considerable advantages, especially in major practical support for conferences. Okano noted that the accounting societies of East Asia, e.g., China, Korea, Japan, and Indonesia, might offer possibilities

(Continued on page 12)



The Routledge Companion to Accounting History

Edited by John Richard Edwards
and Stephen P. Walker

Publishers: Routledge/Taylor and
Francis, xvii + 619pp
ISBN10: 0-415-41094-0

The Routledge Companion to Accounting History provides a comprehensive overview of the current state of historical knowledge in accounting. Part of its purpose is also to convey to the academic community, within and beyond accounting, the extent to which accounting history has advanced beyond a narrow concern with accounting as technique: a calculative method found predominantly in the realm of business.

The *Companion* contains, as shown below, 28 thematic-based chapters classified under seven sectional headings. Each chapter is international in scope, provides a balanced overview of current knowledge based on a comprehensive review of the literature, identifies key issues raised by researchers and discusses the major debates in accounting historiography. Authors also reflect on where the research agenda is likely to advance in the future.

The *Companion* reveals that the seemingly innocuous practice of accounting has pervaded human existence in fascinating ways at numerous times and places; from ancient civilisations to the modern day, and from the personal to the political.

Placing the history of accounting in context with other fields of study, the *Companion* gives invaluable insights to subjects such as the rise of capitalism, the control of labour, gender and family relationships, racial exploitation, the functioning of the state, and the pursuit of military conflict.

Including chapters on the important role played by accountancy in religious organisations, a review of how the discipline is portrayed in fine art and popular culture, and analysis of sharp practice and corporate scandals, the *Companion* has a breadth of coverage that is unmatched in this growing area of study.

Bringing together the leading writers in the field, this is an essential reference work for any student of accounting, business and management, and history.

Chapters and authors

Part 1: The discipline

- 1 Structures, territories and tribes *Stephen P. Walker*
- 2 Historiography *Christopher J. Napier*
- 3 Subjects, sources and dissemination *John Richard Edwards*

Part 2: Technologies

- 4 Ancient accounting *Salvador Carmona and Mahmoud Ezzamel*
- 5 Bookkeeping *David Oldroyd and Alisdair Dobie*
- 6 Mechanisation and computerisation *Charles W. Wootton and Barbara E. Kemmerer*

Part 3: Theory and practice

- 7 Financial accounting theory *Thomas A. Lee*
- 8 Financial accounting practice *Ciarán Ó hÓgartaigh*
- 9 Management accounting: theory and practice *Richard Fleischman*
- 10 Auditing *Josephine Maltby*

Part 4: Institutions

- 11 Professionalisation *Chris Poullaos*
- 12 Practitioners, work and firms *David J. Cooper and Keith Robson*
- 13 Education *Fiona Anderson-Gough*
- 14 Regulation *Alan J. Richardson and Eksa Kilfoyle*

Part 5: Economy 339

- 15 Capitalism *Steven Toms*
- 16 National accounting *Ignace de Beelde*
- 17 Finance and financial institutions *Janette Rutterford*
- 18 Railroads *Dale L. Flesher and Gary J. Previts*
- 19 Scandals *Thomas A. Lee, Frank L. Clarke and Graeme W. Dean*

Part 6: Society and culture

- 20 Gender *Rihab Khalifa and Linda M. Kirkham*
- 21 Race and ethnicity *Marcia Annisette*
- 22 Indigenous peoples and colonialism *Susan Greer and Dean Neu*
- 23 Emancipation *Sonja Gallhofer and Jim Haslam*
- 24 Religion *Salvador Carmona and Mahmoud Ezzamel*
- 25 Creative arts *Sam McKinstry*

Part 7: Polity

- 26 The state *Philip Colquhoun*
- 27 Military *Warwick Funnell*
- 28 Taxation *Margaret Lamb*

(Continued from page 9)

for other memos of understanding.

Status of future meetings

a) March 26-27, 2009

14th Congress of Accounting and Management History & Academy of Accounting Historians 2009 Research Conference.

Written report by Cheryl McWatters: The research conference in Paris in March 2009, co-sponsored with l'Association Francophone de Comptabilité, l'Academy of Accounting Historians, le Laboratoire d'Histoire des Entreprises des Sciences et des Techniques de l'Université (LHEST) d'Evry et le Laboratoire de Pilotage Economique et Social des Organisations (PESOR) de Paris-Sud 11, is well into the planning stages. The provisional budget has been established and funding secured from a number of French academic organisations. It is hoped that the Academy presence will be strong and that it will support the conference budget as appropriate. One key expense will be the simultaneous translation, which has been an important means to ensure that papers can be delivered in both French and English.

McWatters added verbal comments: the theme would be transportation history, though other topics were also welcome. Mayer was concerned the topic is too narrow. McWatters noted that one of the sponsors is a research center focused on transportation history. The key expense will be the simultaneous translation.

b) July, 2009.

Okano reported that the joint conference planned with the Chinese Society of Accountants at Peking University in Beijing, has encountered some budget difficulties due to the May earthquake in Sichuan. He spoke to the vice president of

the Chinese Society, Guo Dao Yang, who has obtained approval of the conference from the Society. The conference may take place on July 15 and 16, 2009. Okano will email when the date is firm.

c) October, 2010.

Ohio State University

Jensen reported that this conference, like that of 2005, could be a joint conference between the Academy and the Accounting Hall of Fame.

d) 2016.

14th World Congress of Accounting Historians – 8th Accounting History International Conference. Chieti – Pescara, Italy.

Sargiacomo thanked the trustees for their recent decision accepting the University Gabriele d'Annunzio as host for this 2016 conference. He described a number of the tentative plans for the conference, including the historic sights of the ancient town and the nearby beach

e) 2012.

The 13th World Congress of Accounting Historians will take place in Newcastle, England.

f) Hollister enquired if there was talk of holding another joint conference with the AAA Public Interest section. No one knew. Mayer said the Public Interest section had not discussed it yet.

2009 Budget, Jennifer Reynolds-Moehrle, Treasurer..

Reynolds-Moehrle noted the proposed budget for next year is available to members upon request. The endowment fund has received more contributions and she has added predicted interest revenues of \$1,500 to the budget for the year. She will also add a \$1,000 line item for the

AAH administrator, Tiffany Welch, to attend a conference next year

Reynolds-Moehrle noted the addition of a budget subvention of \$1,500 for each of the two conferences planned for 2009. This is less than the \$2,000 given to the WCAH this year, but the sum is greater. Previts remarked that the AAH business model remains unchanged, with institutional memberships, set at \$95/year, cross-subsidizing the individual memberships (\$45/year)

Reynolds-Moehrle: this proposed budget predicts a \$2,000 loss due to the conferences and the administrator's travel. Mayper asked if Welch's travel to the April conference was not subsidized by the AAA. Reynolds-Moehrle: no, by the AAH

Reports of committee chairs

a) Strategic Review – Cheryl McWatters:

Written report: This committee has not been active to date. It will begin so in earnest in the final quarter in order to assist the President-elect to establish priorities for the 2009 year. McWatters added verbally that she has a meeting scheduled with Greg Waymire to discuss research.

b) Nominations – Stephen Walker
Written report: Nominations will be discussed in the fall and the vote will take place by email.

c) External Relations and Communications - Joann Noe Cross and Stephanie Moussalli

Written report: i) The next issue of the *Accounting Historians Notebook* has been sent to the printer. ii) Do the members wish us to look into having a booth at next year's AAA (2009)? The cost this year would have been \$2,700

Moussalli verbally raised the point about the booth for 2009. Previts

asked why we should have one. We have brochures for marketing purposes. Other marketing requires us to push historical research and also add history to accounting courses. E.g., the current debate over fair value is actually quite old and might benefit from knowledge of the earlier arguments

d) Hourglass Award

Okano said the committee is arguing about the question: what is accounting history. Some say it must be traditional, while others say it should be more international, so that a scholar whose works are not entirely historical can be considered. One possible recipient is heavily published in traditional venues while the other has only two or three accounting history articles. He asked the members what the focus of the award should be

Attendees responded variously that if the person is not a member of the AAH, he should not receive the award, that there is a great deal of presidential discretion in the decision, that the president should be bold, that he should be bold but careful

e) Vangermeersch Award

Written report: The call for submissions has gone out. Closing date is August 22. The Committee will then promptly deliberate and ensure that the 2008 award is expedited in a timely manner

f) Burns Award

Okano reported that Steve Zeff is the recipient, being honored for his biographical work on Hatfield and others as well as the committees he chaired in the 1970s.

g) Life Membership

Written report: The Life Membership Committee has completed its work for the current year and forwarded its recommendations to the President

.h) Schoenfeld Award

Okano reported that the recipient of this award is being considered by the committee, consisting of himself, Fleischman, and Schoenfeld.

Other Reports

a) Administrative Coordinator – Tiffany Welch

Written report:

i) Work on website migration from Rutgers University to Case Western Reserve University continues. Case web administrators will work on this in the fall.

Previts added that work continues on this new website project, which should save the fee the Academy currently pays to Rutgers and allow more Academy control over the content.

ii) Membership distribution by country is appended to this agenda (see below)

b) Secretary – Stephanie Moussalli

Written report: As agreed at the last meeting, the minutes of the April meetings have been posted on the Academy website.

Other business

a) It was mentioned that faculty from the Seoul National University (two of whom are in attendance today) were at the WCAH in Istanbul, where they discussed the possibility of making the AAH more international

b) Previts noted that last year's Schoenfeld award was announced in

Istanbul at the WCAH this summer, and that there have been many awards recently. He added that the plans for continuing editorship of the *Accounting Historians Journal* have left it in good hands. He also reminded members that two years ago he and Jensen discussed with Proquest the electronic publication of the *AHN* and the *AHJ*. Since then, he's had the advantage of learning how the AAA is handling both Eb-sco and Proquest. The publishing world is moving now to publication upon acceptance, with hard copy publication following at a convenient later time. The Academy may need to do that, too, and find a publisher who can handle it. At this time, the *AHJ* cannot get into the Social Science Citation Index.

c) Vangermeersch moved to thank Previts for his excellent work on behalf of the Academy and the AAA this year, and Dale and Tonya Flesher for their success in creating numerous history sessions in this year's AAA program. McKinney seconded; passed by acclamation.

d) Discussion of the accessibility of the *AHJ* took place. A complaint that the *AHJ*'s online publication at the University of Mississippi's Digital Accounting Collection does not allow for the downloading of single articles was corrected; search for the individual article instead of browsing the issue, and a file containing only that article appears. Kurtz added that the DAC now has an index of portraits, as well, which may be searched by name. Parker believed the *AHJ* should be published by a commercial publishing house, who would sell it to large groups, in

(Continued on page 16)

Accounting History

Call for Research Proposals The first *Accounting History* International Emerging Scholars' Colloquium

Certosa di Pontignano, Pontignano
Siena, Italy

16 - 17 July 2009

Organised in cooperation with the
Department of Business and Social Studies, University of Siena,
and supported by

SIDREA (The Italian Association of Accounting and Business Administration
Professors),

SISR (The Italian Society of Accounting History)

Contabilità e Cultura Aziendale Journal

This international forum is designed for emerging scholars of all ages and career stages, including doctoral degree students, new faculty and other emerging accounting researchers who have an interest in accounting's past and present and who seek directions and guidance in embarking upon and undertaking specific historical accounting research projects.

The inaugural forum will be held at the Certosa di Pontignano of the University of Siena which is located in Pontignano in Tuscany and is only a short distance from Siena. The forum will be led by Garry Carnegie and Brian West of the University of Ballarat, Australia who are the joint editors of *Accounting History*, the journal of the Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand.

Other senior faculty members participating in the colloquium are also members of the *Accounting History* editorial team and will include Angelo Riccaboni, University of Siena, Italy; Nola Buhr, University of Saskatchewan, Canada; Christopher Napier, Royal Holloway, University of London, UK and Lúcia Lima Rodrigues, University of Minho, Portugal.

Colleagues and students who wish to express an interest in attending the IAHIESC are requested to forward a short CV as well as a research proposal which contains the following information (to the following email address: g.carnegie@ballarat.edu.au by March 31, 2009)

1. Project (working) title
2. Background to the study (or scenario for investigation)
3. Main research objective to be stated in a single, concise sentence

(Continued on page 16)

(Continued from page 15)

4. Concise statement of key research question(s)
5. Research methodology
6. Period selection
7. Limitations of the study
8. Expected (original) contribution of the study to the literature
9. List of no more than eight key references relating to the proposed study
10. Where the proposal relates to the completion of a PhD, provide details of the names and addresses of the doctoral supervisors and the institution where the research will be/is being conducted

Research proposals should be no longer than six pages (double spaced typing). Formal invitations to attend the Colloquium will be issued on receipt and review of research proposals.

Further information is available at the IAHIESC website:

<http://www.disas.unisi.it/ahiesc/index.php>

Inquiries may be directed to the Colloquium Convenor, Elena Giovannoni, University of Siena, at the following e-mail address: giovannoni@dii.unisi.it

Information about the Certosa di Pontignano is found at:

<http://www.unisi.it/servizi/certosa/>

Information about visiting Siena is obtainable at:

<http://www.aboutsiena.com/>

An AHIESC will be conducted on a regular basis around the globe from 2009.

(Continued from page 14)

the absence of which the journal is invisible. Others replied the *AHJ* is distributed by Ebsco and Proquest, who do sell it in packages to large groups.

e) Discussion of the strategic marketing of the Academy took place. A task force was proposed, to consider how to position the AAH in US conferences and then piggyback with other accounting history groups. Vangermeersch urged members to attend the Monday panel at which Flesher, Previts, and himself would discuss the past and future of the AAH. Merino reiterated her long-standing concern to increase the number of doctoral students working on historical research. Previts noted that 12 sessions at this conference were historical and that Tracey

Southerland is an inclusive scholar, which is one reason to pursue the memo of understanding.

- f) Discussion returned briefly to commercial electronic publishers.
- g) Okano requested an attendee from Korea to report on accounting history in his country. Korea has academics who study that area, but no formal association. There is a business history association that attracts mainstream historians. Sofian Harahap of Indonesia noted that there aren't many accounting scholars interested in history, though a Middle Eastern scholar came to his country to look at historical records. A great deal of work needs to be done.

The meeting ended at 8:10 PM.

Respectfully submitted,
Stephanie D. Moussalli, Secretary

Accounting History

The Sixth International Conference

“Accounting and the State”

Wellington, New Zealand

18 - 20 August 2010

Sponsored by:

School of Accounting and Commercial Law,

Victoria University of Wellington

and

Accounting History Special Interest Group of the

Accounting and Finance Association of Australia and New Zealand

Papers will be accepted across the full range of accounting history topics and methodological and theoretical perspectives. As the conference is taking place in a national capital city, authors are encouraged to think about the relationships between the State and accounting, such as:

- Accounting in the public sector at the national, sub-national and local levels;
- New public financial management;
- Taxation and public finance;
- Regulation of the profession and standard setting process;
- The State and accounting in social institutions;
- Accounting education and the State;
- Regulation of the not-for-profit sector;
- Regulation of corporate governance, fraud and collapse;
- Comparisons between the public and private sectors;
- Accounting, politics and public policy.
- Accounting reforms and their implications for inter-generational equity;
- The roles, influence and impacts of transnational State-like organisations, such as the EU.

Submission and Review of Papers: Papers written in the English language should be submitted electronically no later than 19 March 2010 to 6AHIC@ballarat.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 10 May 2010.

Conference information is available at the Conference website:

<http://www.vuw.ac.nz/6AHIC>

Inquiries may be directed to the Conference Convenor,
Philip Colquhoun, Victoria University of Wellington, at
philip.colquhoun@vuw.ac.nz

Accounting History

Call for Papers

The Evolution of Accounting as a Global Profession: State Relationships, Service Scope, Client Mix, Practitioner Origins, Qualifying Prerequisites and Professional Ethos

Since the mid nineteenth century the increasing scale and scope of global business activity has created rich opportunities for the evolution of professional accounting. Specialized organizations emerged to establish the boundaries of the community of competent practitioners, to provide order in the governance of professional affairs and to promote the interests of their membership within a broader socio-economic setting. Like the rise of great cities and the shift to industrial economies, the appearance of new professions, like accounting, became a distinguishing characteristic of modern society. These groups utilized their special knowledge to facilitate the smooth integration of the new polity's many interdependent elements. During the course of the last four decades accounting historians have developed a rich body of scholarship that explores the evolution of accounting professionalism particularly within national contexts.

A special issue of *Accounting History* on the above-titled theme is scheduled to be published early-mid 2013. Accounting scholars are invited to submit manuscripts that address how the process of professionalization surmounted national boundaries and took on a more global character. This drive, which has become especially pronounced during the decades after World War II, responded to the gradual trend involving the lowering of trade barriers among the world's major economies. The rapid growth in international trade which resulted has radically transformed the nature of accounting practice and confronted professional structures with new challenges. Globalization compelled many practice units to go overseas as a necessary means for retaining clients whose businesses were increasingly moving offshore. In addition, the formation of major free trade zones such as the European Union created strong pressures to standardize the organization, governance and other attributes of professional life across national borders.

Guest editor:

The guest editor of this special issue of *Accounting History*, Paul Miranti of Rutgers Business School, invites contributors to submit manuscripts for any period that involved efforts to project any aspect of accounting professionalism to a global sphere. Submission must be written in English and forwarded electronically to the guest editor by 31 August 2011.

Manuscripts will be subject to the usual double blind review process of *Accounting History*. Queries about the special issue and manuscripts should be forwarded to Paul Miranti at: miranti@business.rutgers.edu

(continued from page 19)

Conference information is available at the Conference website:

<http://www.vuw.ac.nz/6AHIC>

Inquiries may be directed to the Conference Convenor, Philip Colquhoun, Victoria University of Wellington, at the following e-mail address:

philip.colquhoun@vuw.ac.nz

Information about visiting Wellington can be found at <http://www.wellingtonnz.com/> and for visiting New Zealand see <http://www.newzealand.com>

Accounting History

Call for Papers

Histories of Accounting Research

Accounting scholars, in general, tend to admire, even if unconsciously, the schools of thought and associated theoretical perspectives that have driven accounting research and structured debates in the academic community and beyond. Often, little is known about the historical development of such schools and the advent and development of key theoretical perspectives which form part of the taken-for-granted underpinnings of frames of reference.

This special issue will comprise articles that provide historical perspectives on schools of thought in accounting. Frequently, examinations of accounting research organise, synthesise and evaluate the published findings of various authors working within a specific paradigm (that is, literature reviews), or undertake a critical analysis of the assumptions and/or methods employed within particular paradigms, such as capital markets research. Accounting History has tended to ignore the research enterprise and focus on specific episodes, such as histories of standard-setting, histories of accounting and auditing techniques and practices, or histories of the profession, firms or prominent individuals. Furthermore, few historical studies in accounting examine the development of accounting research across space. To redress this omission, relevant manuscripts bringing new historical insights about accounting research are cordially invited for review.

(Continued on page 20)

(Continued from page 19)

Topics may include, but are not limited to, the following areas:

- Examination of changing conceptions of the role of the academic as research paradigms shift, and/or in response to changing constellations of users/supporters of accounting research.
- Identification and evaluation of “significant” past literature reviews.
- The translation or mutation of research issues as they move across research paradigms. That is, how have “old” research questions been transformed or resurrected through the application of different research methods?
- Tracing the trajectory of research questions as new research methods are introduced. What questions become possible, and which are abandoned, as research methods shift within a particular research stream such as auditing?
- Identification of abandoned branches of the “family” tree and identification of any research streams which have become “locked in”.
- Exploration of the crucial turning points that launched a literature or changed its questions.
- Studies of the relationship(s) between the evolution of accounting research and broader social discourses and the absorption of accounting discourses within other disciplines.
- Studies which explore why certain countries appear to become home base for particular types of research, such as investigations as to why capital markets research, for example, is more prominent in the US and accounting research within the critical paradigm is more widespread in the UK.
- Longitudinal studies of the relationship(s) between accounting, business and economic history.
- Explorations of the role played by accounting history research in broadening our understandings of contemporary accounting as a social and institutional practice.

Potential contributors are encouraged to interpret this theme using diverse theoretical and methodological perspectives and are strongly encouraged to contact the guest editors in advance to discuss their proposed topics. Submissions must be written in English and forwarded electronically, to the guest editors, by 31 October 2009. This special issue is scheduled to be published in late 2010.early 2011.

Guest editors:

Alan Richardson, Schulich School of Business, York University, Toronto, ON
Joni Young, Anderson School of Management, University of New Mexico, Albuquerque, NM, USA

E-mail: ARichardson@schulich.yorku.ca, young@mgt.unm.edu