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The Accounting Historians Notebook

Vol. 35, No. 1

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April 2012

Gloria Vollmers Named New Editor of the *Accounting Historians Journal*

The editorial search committee consisting of Sudipta Basu, Dick Edwards, Dale Flesher, Yannick Lamarchand, Mary Stone, and Joni Young with Jim McKinney chairing, selected and unanimously approved the appointment of Gloria Vollmers as the new editor of the *Accounting Historians Journal*. That selection was unanimously approved by the Executive Committee of the Academy with her commencement as Editor beginning with the June 2012 issue.



Gloria Vollmers

Western both with considerable editing experience, and past Presidents of the Academy have agreed to serve as Editorial Advisors and help with the appointment of the Editorial Board. Bob Russ at Northern Kentucky has also agreed to assist as an Assistant Editor in managing manuscripts once they are accepted.

The Executive Committee and the Academy express their thanks to Dick Fleischman and Christopher Napier, the predecessor editors of the *Accounting Historians Journal* for the great work they have done these past few years. Gloria began receiving new submissions starting in October at vollmers@maine.edu.

Gloria's extensive publication record includes articles on accounting history published in *The Accounting Historians Journal*; *Accounting, Business and Financial History*; *Accounting History*; and *Business History Review*. Gloria is currently a Professor at the University of Maine and a former Associate Dean of the Maine Business School.

Gloria has selected Warwick Funnell at University of Kent and David McCollum-Oldroyd at Durham University to be her Associate Editors. Dan Jensen, Emeritus at Ohio State, and Gary Previts at Case

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Voices of Experience Series: An Academy Interview with Richard Vangermeersch, Ph.D., CPA, CMA

Interviewed by Yvette J. Lazdowski
Plymouth State University



Richard Vangermeersch

“If you don’t express yourself, it will never be known....”

With this issue, we hope to start a series of articles that focus on capturing advice, reflections, and wisdom from our Academy members. Be it whimsical or serious, we hope to inspire current and future members of the Academy. We are proud to have long-time Academy member and renowned accounting historian Dr. Richard Vangermeersch as our first contributor.

AAH: What issues do you consider to be important for today’s accounting historians?

Vangermeersch: The number one issue is archiving of records—it does make a difference. Each person should archive his/her stuff: papers, posters, diaries, panels, pictures, etc. Stuff is not necessarily a bad word. Not doing it now, because we think our schools don’t want it is a mistake—what you may think of as being insignificant now becomes significant later. I know the staff and donated my papers to the University of Rhode Island. Who knows what is important 100 years from now? There is no way to know what someone will use or need in the future. As historians, we realize the importance of archives—especially at the

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school in which we are most affiliated.

AAH: Any other issues of importance?

Accounting history exposure in the world is also important. The 2020 World Congress of Accounting Historians will be the 50th anniversary of the First World Congress which was held in 1970, and should be recognized. This exposure is important as it shows accounting history is a world topic and what Americans do in the field has strong influences. There are two other upcoming milestones—the 40th Anniversary of the Academy in 2013, and the 50th in 2023. Those are real milestones, along with the 50th World Congress in 2020. Celebrations make people happy, so it's important to recognize these milestones.

AAH: What should accounting historians be working on today?

It must be fun and interesting when doing research. Do something you think is great, and people may not think it's great. Do something you don't think is great, and people like it! People love lists because if they find one item in a list to use in research, it's a success. Two items from a list is beyond belief.

An example is my work on Alexander Hamilton Church, which has a list focused on the ideas presented. It was all internally consistent. At the [United States] GAO, we were taught to "tell'em what you'll say, say it, and tell'em what you told'em." Good advice. There are opportunities for research in government accounting history—this has not been studied as much. This is a relatively new field for accounting history.

My list of 35 ideas for the Academy of Accounting Historians appeared in the October 2008 issue of the *Accounting Historians Notebook*. We initially wanted 100 items on the list (with Dr. Oktay Güvemli), but we came up with 35. [see reprinted list below]

AAH: Any advice for new accounting historians?

Don't be afraid of throwing an idea out—it's either accepted or rejected. Like the project I was involved with at Columbia—getting Columbia to allow the research, the AICPA to go along, and letting us pass out the monograph at the registration table for the AICPA Centennial in 1987. Some of this stuff takes years (see the 35 points below). If each person took one of the 35 ideas, who knows what would happen? You have to

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have a long-term goal in mind.

You should have fun at the events, like we did at the St. Louis World Congress of Accounting Historians in 2004 (that was where the 1st World Congress of Accountants was held in 1904). We had fun with the Elvis impersonator in Mississippi—you can't predict what will work and what doesn't work. If you don't push for something, it won't happen. If you don't express yourself, it will never be known.

AAH: Tell us what you are most proud of in your career?

The Alexander Hamilton Church book was absolutely something I wanted to do. I ended up with two books and ten articles. As a historical figure, he was the bastard son of the bastard son of Alexander Hamilton. I was able to see his house and get a quote from his landlord. Alexander Hamilton Church captivated people. I was able to use management and engineering terms in the book and it got engineers to relate to accounting. I'm talking their language. People had used Church's works in engineering—I was at two plants where they worked. I was able to see the blueprint in Manchester, England. This led to a robotic accounting project.

AAH: What should budding accounting historians and students know?

They should know about the Accounting Hall of Fame [the United States Accounting Hall of Fame based at The Ohio State University] and the stories of the members. Every student should be introduced to these stories. People like halls of fame—they find them fascinating. If the market likes it, give it to them. There are great books in accounting and if we don't study them, that's wrong! For example, Montgomery's writings, Leonard Spacek's book, George O. May, Donaldson Brown—all these people have incredible stuff to read. Books are more fun to do than articles, as you do a more holistic viewpoint.

AAH: Where would you like to see the Academy at 50 years?

It is very, very hard to keep a non-profit alive and well for 50 years—you have to work at it. We need to plan for the 50th now so we can see where we want to be. If we took a look at the 35 ideas and people each took an idea and stuck with it—it's a uni-focus, not a multi-focus. It takes time for these ideas to be worked on, but people love ideas. Books are good for this. The object is taking more time in developing the story,

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so less time is taken in discussing the details of how the research was done. I would rather interview people in application of their ideas than to discuss how I got the idea.

Have a suggestion for the next Voice of Experience? Please consider sharing your insights and experiences with our community. Send ideas, comments, and suggestions to Yvette J. Lazdowski, Vice President, Communications, at yjlazdowski@plymouth.edu. We look forward to hearing from you.

**RICHARD VANGERMEERSCH'S LIST OF 35 GOALS RE-
PRINTED FROM THE OCTOBER 2008 ACCOUNTING
HISTORIANS NOTEBOOK**

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 Richardson 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 prelim-

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inary 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.

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 periodicals. 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.

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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. candidates 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.

The Academy of Accounting
Historians has changed web
platforms — look for us at
our new web address:
<http://www.aahhq.org/>



The Accounting Historians Notebook

Call for Papers

The Editor of *The Accounting Historians Notebook* is looking for article submissions suitable for publication within the Notebook. Articles for consideration should be of broad interest to Academy members. Articles might be considered unlikely to be published in established accounting journals because of topic or short length. Possible topics might include: accounting history research techniques, equipment and software useful to history research, and descriptions of accounting archives and large accounting resource collections. Papers should be sent in electronic form (via e-mail if possible) to Jim McKinney at: jmckinney@rhsmith.umd.edu

Accounting History Journals Contents for 2011

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Editors: Richard K. Fleischman and Christopher Napier

<http://www.aahhq.org>

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Accounting History

Editors: Garry D. Carnegie and Brian P. West

<http://ach.sagepub.com>

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- 139-160 Nola Buhr. Indigenous Peoples in the Accounting Literature: Time for a Plot Change and Some Canadian Suggestions.
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(formerly *Accounting, Business & Financial History*)

Editor: Stephen P. Walker

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Comptabilité(S) revue d'histoire de la comptabilité

Editors in Chief: Marie-Laure Legay and Matthieu de Oliveira

<http://comptabilites.revues.org>

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- Sylvie Bepoix, Fabienne Couvel, and Matthieu Leguil. Entre Exercice Imposé et Particularismes Locaux. Étude Codicologique des Comptes de Châtellenie des Duché et Comté de Bourgogne de 1384 à 1450.
- Christine Jéhanno. La Série des Comptes de l'Hôtel-Dieu de Paris à la Fin du Moyen Âge : Aspects Codicologiques.
- Patrice Beck. Les Comptabilités de la Commune de Dijon.
- Arnaldo Sousa Melo. Comptabilités Municipales : Les Livres des Comptes de Porto Dans la Deuxième Moitié du XVe Siècle.

Muhasebe ve Finans Tarihi Araştırmaları Dergisi
Accounting and Financial History Research Journal

Director and Editor in Chief: Oktay Güvemli

<http://www.mufitad.org>

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Revista Española de Historia de la Contabilidad ***Spanish Journal of Accounting History***

Editor: Esteban Hernández Esteve

<http://www.aeca.es>

Number 14, June 2011

- 3-49 Hernâni O. Carqueja. Apontamento sobre a Contabilidade em Portugal entre 1900 e 1950 (Note on the Accounting in Portugal between 1900 and 1950).
- 50-78 Antonio Fernández Fernández and Edilberto J. Rodríguez Rivero. Itinerario Histórico y Situación Actual de la Disciplina Presupuestaria Empresarial (Historical Itinerary and Current Status of Corporate Budget Discipline).
- 79-98 Batuhan Güvemli. Development of the Merdiban Method in the Ilkhanate State (1251-1353 a.d.) and It's Transition to the Ottoman State Accountancy.
- 99-120 José Julián Hernández Borreguero. La Contaduría Mayor del Cabildo Catedral de Sevilla en la Era Moderna: Gestión y Censura (The Central Accounting Office of the Cathedral Council of Sevilla in the Modern Era: Management and Verification).
- 121-155 Pedro Mirón Murciano, Bernabé Escobar Pérez, and José J. Hernández Borreguero. Las Cuentas Públicas de Ultramar en la Segunda Mitad del Siglo XIX: Normativa y Procedimiento de Fiscalización Referidos al Caso de Puerto Rico (Año 1880-81) (The Public Accounts of Overseas in the Second Half of the 19th Century: Regulation and Procedure of Taxation Referred to the Case of Puerto Rico (1880-81)).
- 156-178 M^a Dolores Salvador Montiel and Fernando Carlos Ruiz Lamas. El Régimen Administrativo y Contable del Hospital de Caridad de La Coruña en el Siglo XVIII (Stewardship and Accountancy in the Charity Hospital of La Coruña During the XVIII Century).

Number 15, December 2011

- 3-74 José Enrique Blasco Leante, Isidoro Guzmán Raja, and José Luis Montoya Chinchilla. La Administración de la Armada Española en el Siglo XVIII: El Caso de la Expedición a Argel de 1768 para el Canje de Cautivos. (The Administration of the Spanish Navy in 18th Century: the Case of the Expedition to Algiers for the Rescue of Prisoners).
- 75-106 María del Carmen Cámara Barroso and Macario Cámara de la Fuente. Una Parcela en la Contabilidad-Fiscalidad en España: ¿La Utilidad de las Normas

(Continued on page 16)

(Continued from page 15)

- de Actualización y Regularización de Balances: 1961-1996? (A Field in Tax Accounting in Spain. Are the Rules of Balance Sheets Regularization and Revaluation Useful: 1961-1996?).
- 107-130 Argante Ciocci. Il Doppio Ritratto del Poliedrico Luca Pacioli (The Double Portrait of the Polyhedral Luca Pacioli).
- 131-159 Francisco Mayordomo García-Chicote. Las Funciones Contables del Racional de Valencia Según los Capitols del Quitament de 1669. Estudio de la Última Década de su Oficio (1697-1707) (The Accounting Functions of the Rational of Valencia According to the Capitols del Quitament of 1669. Study of the Last Decade of the Institution's Life (1697-1707)).
- 160-204 Alonso Moreno. Desarrollo de una Cervecera en una Región Poco Desarrollada a la Luz de Sus Documentos Contables: "El Alcázar" (1928-93) (Development of a Brewery in an Underdeveloped Region in the Light of its Accounting Documents: "El Alcázar" (1928-93)).

Other Accounting History Publications in Selected Journals

Accounting, Organizations and Society

Editor-in-Chief: Christopher Chapman
<http://www.elsevier.com>

Volume 36, Issue 6, August 2011

- 363-381 Suki Sian. Operationalising Closure in a Colonial Context: the Association of Accountants in East Africa, 1949–1963.

Critical Perspectives on Accounting

Editors: M. Annisette, C. Cooper, and D. Neu
<http://www.elsevier.com>

Volume 22, Issue 1, January 2011

- 79-101 Stephen P. Walker. Ethel Ayres Purdie: Critical Practitioner and Suffragist.

Volume 22, Issue 2, February 2011

- 105-109 Cameron Graham. Developing the Research of Norman Macintosh.
110-117 C. Richard Baker. A Discussion of Poststructuralist and Postmodernist Positions in the Work of Norman Macintosh.

Volume 22, Issue 4, April 2011

- 415-433 Swapnesh Masrani and Peter McKiernan. Accounting as a Legitimising Device in Voluntary Price Agreements: the Dundee Jute Industry, 1945–1960.

Volume 22, Issue 6, August 2011

- 608-627 Sajay Samuel and Armond Manassian. The Rise and Coming Fall of International Accounting Research.

Accounting History Conferences

Selected Accounting History Presentations



History Presentations at the “Accounting Renaissance – Lessons from the Crises and Looking into the Future. Learning from Histories and Institutions”

Ca' Foscari University of Venice, The International Association for Accounting Education and Research (IAAER) and
Financial Reporting

NOVEMBER 3-5, 2011 • VENICE, ITALY

Friday, November 4, 2011 4:50 pm – 6:40 pm Concurrent Sessions

Chair: Richard K. Fleischman, John Carroll University

About the Westernization of Japanese Bookkeeping (1865- 1925). Takeo Itabashi; Clemence Garcia

Accounting Thought in Ancient India: Some Excerpts From Literature. G. Soral; S.L. Salvi

The Interface of Power and Charity: The Case of MIA in Italy in the 16th – 17th Centuries. Stefania Servalli

11:40 am – 1:30 pm Research Forum

Looking to the Future with Values and Thoughts from the Past. Miguel Marcelo Canetti; Liliana Beatriz Freire; Graciela Neira Mabel

Saturday November 5, 2011 8:30 am – 10:00 am Concurrent Sessions

Chair: Paolo Andrei, University of Parma
Research about Financial Crisis in the Academic Accounting Literature the Last 4 Decades – A Review of Research Published in the Leading Journals. Olov Olson

Pacioli's Example Entries – A Conundrum Resolved? Alan Sangster; Greg-Stoner; Giovanna Scatalini-Belghitar
Beginnings of Financial Reporting and Premises of Consolidation of Accounts in the French Aluminum Industry, 1921-1939. Didier Bensadon

Calls for Papers and Other Announcements

Please send your accounting history related announcements for publication within the Accounting Historians Notebook to Jim McKinney at jmckinney@rhsmith.umd.edu.



The Accounting Historians Notebook

Call for Papers

The Editor of *The Accounting Historians Notebook* is looking for article submissions suitable for publication within the Notebook. Articles for consideration should be of broad interest to Academy members. Articles might be considered unlikely to be published in established accounting journals because of topic or short length. Possible topics might include: accounting history research techniques, equipment and software useful to history research, and descriptions of accounting archives and large accounting resource collections. Papers should be sent in electronic form (via e-mail if possible) to Jim McKinney at: jmckinney@rhsmith.umd.edu

Accounting History

Call for Research Proposals

The third *Accounting History International* Emerging Scholars' Colloquium

Paris, France

8-10 July 2012

Organized in cooperation with

SKEMA Business School: Université Paris-Sud 11

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 history research and publication, and who seek to obtain feedback from senior faculty members on their historical accounting research projects in an intellectually stimulating environment.

The third forum will be organized in cooperation with SKEMA Business School and the University Paris-Sud 11. The colloquium will be held at SKEMA Business School, Parisian campus at La Défense. La Défense is the major business district in Paris, situated on the Historical Axis of the French capital, near major sites like The Louvre, Champs Elysées, and The Arc de Triomphe.

The forum will be led by Garry Carnegie of RMIT University, Australia who is joint editor 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 are as follows: Lisa Evans, University of Stirling, UK; Elena Giovannoni, University of Siena, Italy; Delfina Gomes, Universidade do Minho, Portugal; Marc Nikitin, University of Orleans, France; Lee Parker, University of South Australia, Australia, and Henri Zimnovitch of the University Paris-Sud 11, France.

Research proposals and brief bibliographical details prepared in the English language should be forwarded to Leona Campitelli by **13 April 2012**:
leona.campitelli@rmit.edu.au

Further information is available at the *3AHIESC* website: [3AHIESC](http://www.3ahiesc.com)

Inquiries may be directed to the Colloquium Convenor, Mrs. Raluca Sandu, SKEMA Business School: raluca.sandu@skema.edu

Information about SKEMA Business School is found at: <http://www.skema.edu/en>

Information about University Paris-Sud 11 is found at: <http://www.u-psud.fr/en/index.html>

Information about visiting Paris is obtainable at: www.paris.fr



**CHARITABLE
TRUSTS**



**CALL FOR PAPERS
13TH WORLD CONGRESS OF
ACCOUNTING HISTORIANS
NEWCASTLE UPON TYNE
17-19 JULY 2012**

www.ncl.ac.uk/nubs/about/events/worldcongress

Supported by ICAEW'S charitable trusts and the Academy of Accounting Historians

Newcastle University Business School is delighted to be hosting the 2012 World Congress of Accounting Historians which will take place in the university campus in the heart of the city centre. Newcastle is conveniently located 3 hours from London by train and connected to all international routes via its international airport. The region is rich in historical interest including Hadrian's Wall.

The purpose of the Congress is to act as a forum, bringing together scholars from around the world to debate thought provoking research. It is intended to be a celebration of accounting history research in all its diversity. Therefore, all topics are welcomed. The role of accounting in industrial expansion and decline has been designated as a special theme of the Congress in view of its relevance to the region in which it is being held.

Submission details:

In order to make the event more inclusive, authors are invited to submit papers either in English or their native language if preferred. In all cases a 600 word abstract written in English is required. The presentations should also be delivered in English and must be based on completed papers.

The abstract should be emailed to WCAH@ncl.ac.uk by **15 January 2012**. Authors will be notified if their paper has been accepted by **15 March 2012**. Offers of acceptance will be made subject to receipt of a completed paper. These should be emailed to WCAH@ncl.ac.uk by **30 April 2012**.

The abstracts will form the basis of acceptance decisions although we reserve the right request further information where there is uncertainty. The abstracts should cover the key areas of aims, method, findings, originality and research limitations. Accepted papers and their accompanying abstracts will be published on the Congress website.

A special section dedicated to a selection of papers presented at the Congress will be published by the British Accounting Review (BAR). Delegates wishing to be considered for this will need to submit their papers in English following BAR guidelines. Such papers will undergo the BAR's normal reviewing procedures.

CPE WORKSHOP:
***ACCOUNTING HISTORY BOOT CAMP:
HOW TO CONDUCT RESEARCH IN
ACCOUNTING HISTORY***
JOIN ACADEMY MEMBERS AND GUESTS
AT THE
AMERICAN ACCOUNTING ASSOCIATION
ANNUAL MEETING
WASHINGTON, DC
SUNDAY, AUGUST 5, 2012: 1:00 - 4:30 PM



Topics will include:

- Introduction to archival research methods
- Sources of data and archives
- Sample topics
- Suggested readings—classic and comprehensive
- Publishing opportunities in the AAH journal and Notebook
- Theories of accounting history
- Panel discussion with Academy veterans
- Q & A with workshop attendees and Academy members

Whether you are new to accounting history or a seasoned pro, don't miss this opportunity to share your thoughts and experiences while earning valuable CPE credits. First-time members can join the Academy of Accounting Historians at a special price only at this event!

CALL FOR PAPERS

III INTERNATIONAL CONFERENCE ON LUCA PACIOLI IN ACCOUNTING HISTORY
III BALKANS AND MIDDLE EAST COUNTRIES CONFERENCE ON ACCOUNTING AND
ACCOUNTING HISTORY (3rd BMAC)

June 19-22, 2013 Istanbul - Turkey

THE GREAT RENDEZVOUS OF ACCOUNTING HISTORY CULTURES

Istanbul is thought of as a meeting point for Middle Eastern and Balkan recording cultures along with the Mediterranean recording culture. Thus we foresee a few of the accounting history subjects evoked by this meeting to be:

- Mutual interaction of Mediterranean and Middle Eastern / Balkan recording cultures,
- Traces of past accounting methods affecting world accounting cultures,
- The development process of the double-entry accounting system throughout the world: 19th and 20th Centuries,
- The course of development by accounting history studies at the beginning of the 21st Century

IN ADDITION TO THESE ACCOUNTING HISTORY SUBJECTS:

- On the fringe of major auditing issues: happenings and expectations for the accounting profession in this respect,
- International accounting standards problems brought about by economic globalization
- Other suitable accounting and accounting history subjects of similar vein,

The III International Conference on Luca Pacioli in Accounting History will be the third in a series of conferences that were held in El Escorial (Spain) - 2009, and in Sansepolcro, Perugia and Florence (Italy) - 2011;

The III Balkans and Middle East Conference on Accounting and Accounting History (3.BMAC) is also the third in a series of other conferences that were held in Edirne (Turkey, towards the Balkans) - 2007, and in Istanbul (Turkey) - 2010.

These conferences aim to share our accounting history cultures in order to shed light on future progress. Thus, they aim to establish debate and evaluate recent accounting and auditing issues in the 21st Century.

June is one of the best touristic months for Turkey and Istanbul. Suitable activities will be placed in the conference program.

English is the official language of the conferences. The deadline for abstracts is February 18, 2013. In their abstract submissions, participants must mention the name of the conference to which they are applying.

Abstracts must be sent to "oktay_guvenli@yahoo.co.uk". Accepted papers will be announced by March 29, 2013.

Prof. Oktay Güvemli PhD
Conference co - Convenor

Prof. Esteban Hernandez - Esteve PhD
Conference co - Convenor

Info:
Halaskargazi Str. No. 113, Floor. 14, Koza Apt. 34380 Osmanbey - Istanbul - Turkey
Phone: 0090 212 2481936, 0090 212 340 33 39 - **Fax:** 0090 212 231 01 69
Web site: www.muftad.org

İTÜ

Faculty of Management



AECA

Spanish Association for
Accounting and Business
Management



TÜRMOB

Union of Chambers of
Certified Public Accountants
Association of Turkey



MUFİTAD

Association of Accounting
and Financial History
Researches



Accounting History

The seventh *Accounting History* International Conference

“Innovation in accounting thought and practice: Lessons from the past”

Seville, Spain
25-27 September, 2013

Sponsored by: Department of Business Administration, Universidad Pablo de Olavide, de Sevilla, Department of Accounting, Universidad de Sevilla
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. The conference will take place in a city whose rich heritage extends from the Phoenicians to the Bourbon Dynasty. Seville was the main European harbour for more than 200 years and the source of significant developments in business and trade which also fostered innovations in accounting practice and accounting thought. Authors are therefore encouraged to address topics on innovation in accounting thought and practice which have had a pivotal or significant impact on industries, firms and academic communities, including:

- Innovations in public sector accounting;
- Innovations within auditing firms;
- Innovations in taxation;
- Innovations in the regulation of the profession and standard setting processes;
- New approaches to studying accounting history;
- Accounting education and innovation;
- The role of academics in the development of innovation;
- Understanding and developing innovations derived from business crises;
- Accounting innovations with an international dimension.

Submission and Review of Papers: Papers written in the English language should be submitted electronically no later than **24 March 2013** to 7ahic@rmit.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. A special issue of the journal on the conference theme will be published following the event.

Notification of Acceptance: Notification of papers accepted for inclusion in the conference program will be made by **17 May 2013**.

Conference information is available at the Conference Website: www.7ahic-seville2013.com
Inquiries may be directed to the Conference Convenor, Juan Baños, Universidad Pablo de Olavide, de Sevilla, at the following e-mail address: jbasan@upo.es

Information about visiting Seville can be found at <http://www.andalucia.org/destinos/provincias/sevilla> and for visiting Spain see <http://www.spain.info/>

Accounting History

Call for Papers Accounting's Past in Sport

In most countries, sporting organisations are economically and socially important. Sports such as basketball, cricket, football (in its various forms), golf and hockey contribute significantly to shaping the cultures, communities and societies across the globe. While covering a diversity of activities, sport is likewise delivered and managed by means of a plethora of organisational structures from large for-profit corporate bodies to local volunteer-based community clubs. However, one factor common to all sporting organisations, both now and in the past, is the need to account and to be accountable.

A special issue of *Accounting History* on the above titled theme is scheduled to be published in the first half of 2015.

Topics for this special issue may include, but are not limited to, areas such as:

- Accounting practices in sport and/or sporting organisations
- Accountability and reporting by sporting organisations
- The diverse sources of funding in sport and their consequences for shaping notions of accountability and success
- The role of accounting in shaping the development of sporting organisations, or sports as a whole
- The interplay between sport and accounting and the development of national culture, or community social capital
- The relationship between financial (“off-field”) success and sporting (“on-field”) success
- Accountants’ contribution to sport, or the influence of sports or sporting culture on accountants and accounting practice
- Creative accounting, fraud and accounting scandals in sport

Potential contributors are encouraged to interpret the theme broadly using diverse theoretical and methodological perspectives. Submissions are particularly encouraged which explore the multiple, complex and disconnected factors shaping accounting’s past in sport and which seek to identify the impacts of accounting on organisational and social functioning. Likewise, papers published in this special issue need not be constrained by focusing only on large, national or international sports and organisations. Contributions which focus on accounting and sport in local settings are also welcome.

Submissions must be written in English and forwarded electronically to the guest editors by 30 September 2013. Manuscripts will be subject to the usual double blind review process of *Accounting History*.

Guest editors: Potential contributors are invited to contact the guest editors to discuss their proposed topics: Brad Potter, University of Melbourne, email: bnpotter@unimelb.edu.au and Margaret Lightbody, University of South Australia, email: margaret.lightbody@unisa.edu.au



Academy of Accounting Historians

UNIVERSITY OF
WISCONSIN
OSHKOSH

2013 40th Anniversary Conference Third Week of October 2013 Oshkosh, Wisconsin, USA

The theme of this conference is threefold:

- History of Accounting History Research
- Accounting History and the Paper Industry
- Accounting and the History of Aviation

We are planning a plenary session describing the History of the Academy of Accounting Historians; a visit to the Experimental Aircraft Association Museum (the largest sport aviation organization in the world); perhaps a tour of Kimberly Clark or other Paper Industry sites (if sufficient interest) and an opening reception at the University of Wisconsin Oshkosh's new College of Business building Sage Hall.

Oshkosh is easily reachable from every major United States of America Hub including Detroit, Minneapolis, Atlanta, Chicago and others.

Select Conferences at www.aahhq.org for further details when available and on-line registration.

Call for Nominations

The Academy of Accounting Historians

Thomas J. Burns Biographical Research Award

The Academy of Accounting Historians annually honors an individual as the recipient of the Thomas J. Burns Biographical Research Award. The Award is given for outstanding biographical research in the discipline of accountancy. The award includes a plaque and a small financial award. Dr. Thomas J. Burns, for whom the award is named, was a long-time professor at Ohio State University and a past president of the Academy of Accounting Historians.

Nominations should be received by **June 30, 2012**. Self-nominations are acceptable. Each nomination should be accompanied by a paragraph or more detailing why the nominee should be a candidate for the award. Nominations should be sent to the chairman of the selection committee and past Academy president, Dale Flesher, at the University of Mississippi (acd1f@olemiss.edu). The award can be for a single publication or for a lifetime of biographical work.

Past recipients of the Award were:

- 2005 Dale L. Flesher, University of Mississippi
- 2006 Richard G. Vangermeersch, University of Rhode Island
- 2007 Donald E. Tidrick, Northern Illinois University
- 2008 Stephen A. Zeff, Rice University
- 2009 E. Richard Criscione, Morehead State University
- 2010 Laurie A. Barfitt, Western New Mexico University
- 2010 Daniel L. Jensen, Ohio State University
- 2011 Edward N. Coffman, Virginia Commonwealth University

Call for Nominations

The Academy of Accounting Historians

Hourglass Award

The Hourglass Award of the Academy of Accounting Historians is presented annually to an individual who has made a demonstrable and significant contribution to knowledge through research and publication in accounting history.

Nominations for this Award are now invited. The judging panel will echo the tradition of openness and flexibility associated with the Award and will emphasize the importance of contribution as the fundamental criterion. To that end there is no restriction as to who may make a nomination, the country in which the nominee is resident, or the paradigms and methodologies employed in the nominee's work.

Nominator's are asked to supply a 200 word (maximum) statement summarizing the reasons why the nominee should be considered, full contact details of the nominator and nominee, a list of relevant contributions and any other relevant documentation supplied by the nominee who has agreed to be nominated. Nominations should be received by **June 30, 2012**. Nominations and accompanying data should be sent to the chairman of the selection committee and current Academy president, Joann Noe Cross, at the University of Wisconsin Oshkosh (crossj@uwosh.edu).

Past recipients of the Award were:

1973	Stephen A. Zeff	1992	Basil Yamey
1974	Michael Chatfield	1993	James Don Edwards
1975	Hanns-Martin Schoenfeld	1994	John Richard Edwards
1976	Osamu Kojima	1995	Esteban Hernandez Esteve
1976	Basil S. Yamey	1996	Michael Chatfield
1977	Antonie van Seventer	1996	Richard C. Vangermeersch
1978	David A. R. Forrester	1997	Edward N. Coffman
1979	Murray Wells	1998	Robert H. Parker
1980	Barbara D. Merino	1999	Richard K. Fleischman
1980	Gary J. Previts	2000	Yannick Lemarchand
1981	H. Thomas Johnson	2001	Stephen A. Zeff
1982	Williard E. Stone	2002	Dale A. Buckmaster
1983	Richard P. Brief	2003	Richard V. Mattessich
1984	Esteban Hernandez Esteve	2004	Lee D. Parker
1985	Edgar Jones	2005	Stephen P. Walker
1986	Leonard P. Spacek	2006	Warwick N. Funnell
1987	M. Ernest Stevelinck	2007	Salvador Carmona
1988	Peter L. McMickle	2008	Geoffrey H. Burrows
1988	Richard G. Vangermeersch	2009	Mahmoud A. Ezzamel
1989	Greg Whittred	2010	Thomas N. Tyson
1990	Anne Loft	2011	Oktay Güvemli
1991	Philip D. Bougen		

Call for Nominations

The Academy of Accounting Historians Margit F. and Hanns-Martin Schoenfeld Scholarship

The Academy of Accounting Historians annually awards an individual or individual as the recipient or recipients of the Margit F. and Hanns-Martin Schoenfeld Scholarship. The purpose of the scholarship is to encourage and support research on the history of accounting by doctoral students and recently appointed accounting faculty. The scholarship was initiated by the generous gift of Dr. Hanns Martin Schoenfeld and the late Dr. Margit Schoenfeld in recognition of their belief in the importance of historical scholarship to accounting education and research.

A monetary award is available to support research on a doctoral dissertation, or develop publications proceeding therefrom by a recent PhD graduate. Qualifying research topics should address the history of accounting. Projects of an international nature and those pursued by scholars whose first language is not English are particularly invited. Applicants must be currently enrolled for a PhD by research, or have completed a PhD by research within the last five years.

Applicants should submit a full curriculum vitae and a statement (containing a maximum of 1,000 words) which discusses the doctoral research undertaken on the history of accounting, the stage reached and how the award would prove beneficial to the applicant. A short statement from a supervisor should also be submitted in the case of applicants currently enrolled for a PhD.

Applications should be received by **June 30, 2012**. Applications should be sent to the chairman of the selection committee, Marcia Annisette, at York University (mannisette@schulich.yorku.ca).

Past recipients of the Award were:

- 2008 Sonia Granado Suarez, University of Las Palmas de Gran Canaria
- 2009 Delfina Gomes, University of Minho
- 2010 No award presented
- 2011 Ofélia Maria Machado Pinto, University of Ballarat

Call for Nominations

The Academy of Accounting Historians

Life Membership Award

The Academy of Accounting Historians requests nominations for Life Membership to the Academy. The awarding of a Life Membership in the Academy of Accounting Historians will be based on the following criteria among others:

- retirement from academia or business;
- an international profile and recognition; the individual should have a global profile and not one simply within his/her country;
- the quality, importance and originality of the individual's research program;
- the scope of work, publication record in various academic journals and edited volumes;
- active participation in the academy (in the generic sense and not only the Academy of Accounting Historians), including contributions to the field as journal editor, editorial board member, conferences, etc.;
- work and efforts to publicize and promote history and accounting history, including editing and publication of works, and efforts to bring accounting history's past into the present through the publication of old documents or records or the re-publication of forgotten texts; and
- participation in the training of doctoral students, support and mentorship of junior colleagues including those whose mother tongue is not English, or facilitation of such training and mentoring.

Submit Nominations To:

Joann Noe Cross, Chair

University of Wisconsin Oshkosh

E-Mail: crossj@uwosh.edu

Nominations for this award are now being accepted and must be received by **June 30, 2012**

Call for Nominations

The Academy of Accounting Historians

Vangermeersch Manuscript Award

For the attention of prospective and recent post-graduates in accounting history

In 1988, The Academy of Accounting Historians established an annual manuscript award to encourage scholars new to the field to pursue historical research. An historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission.

Eligibility and Guidelines for Submissions

Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award. Coauthored manuscripts will be considered (if at least one coauthor received his/her master/doctorate within the last seven years). Manuscripts must conform to the style requirements of the *Accounting Historians Journal*. Previously published manuscripts or manuscripts under review are not eligible for consideration. Each manuscript should be submitted by **June 30, 2012** in a Word file as an e-mail attachment to the chair of the Vangermeersch Manuscript Award Committee, Professor Richard K. Fleischman (fleischman@jcu.edu). A cover letter, indicating the author's mailing address, the date of the award of the masters/doctoral degree, and a statement that the manuscript has not been published or is not currently being considered for publication should be included in the submission packet.

Review Process and Award

The Vangermeersch Manuscript Award Committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a \$500 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In the case of coauthored manuscripts, only the junior faculty member(s) will receive prizes. The winning manuscript will be published in the *Accounting Historians Journal* after an appropriate review. The award will be given annually unless the Manuscript Award Committee determines that no submission warrants recognition as an outstanding manuscript.

Call for Nominations

The Academy of Accounting Historians

Innovation in Accounting History

Education Award

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 or
- Presenting a seminar or condensed course on an accounting history topic

To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching. Electronic submissions only should be made by **June 30, 2012** to Tom Tyson, Chair of the Committee at the email address shown below and should include the following items (as applicable):

- A description of the innovative technique/method
- Submission of the case, video, audio or other innovation, as appropriate, and teaching notes
- Identification and description of the course or seminar in which the innovation was used
- An explanation of how the innovation has enriched the accounting course being taught

Submit to:
Tom Tyson (ttyson@sjfc.edu)
Department of Accounting & Finance
St. John Fisher College



The Accounting Historians Notebook

Call for Papers

The Editor of *The Accounting Historians Notebook* is looking for article submissions suitable for publication within the Notebook. Articles for consideration should be of broad interest to Academy members. Articles might be considered unlikely to be published in established accounting journals because of topic or short length. Possible topics might include: accounting history research techniques, equipment and software useful to history research, and descriptions of accounting archives and large accounting resource collections. Papers should be sent in electronic form (via e-mail if possible) to Jim McKinney at: jmckinney@rhsmith.umd.edu