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## **McCollum-Oldroyd Receives 2013 Hourglass Award; Carduff Selected as 2013 Vangermeersch Manuscript Award; Walker Selected as 2013 Thomas J. Burns Biographical Research Award Recipient; 2013 Margit F. and Hanns Martin Schoenfeld Scholarship Goes to Heathcote; 2013 Alfred R. Roberts Memorial Research Award Presented to Lazdowski; Team Wins 2013 Innovation in Accounting History Education Award; Moussalli Wins 2013 Barbara D. Merino Award for Excellence in Accounting History Publication**

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## McCollum-Oldroyd Receives 2013 Hourglass Award

David McCollum-Oldroyd spent ten years in the accountancy profession before moving into academic life. He is a chartered accountant and a history graduate of Liverpool University (BA) and Durham University (MPhil). He obtained his PhD at Newcastle University where he taught for many years. He now works as an accounting professor at Durham University. Most of his accounting history research has focused on coal-mining and estate management during the British industrial revolution, and on the slave economies of the British Caribbean and American South. He wishes to express his gratitude to his collaborators Dick Fleischman and Tom Tyson especially for the work on slavery, and to Warwick Funnell for a new line of research he is developing in relation to accounting and poverty in Victorian Britain.

From his nominators:

*"I have seen David in action functioning as chair of department and interacting with faculty members and administrators. I am impressed by David's friendly demeanor, his sharp wit, and ready sense of humor, all of which have enabled him to work well with colleagues from different backgrounds and research orientations. From personal experience, I can attest that Dr. Oldroyd is an excellent colleague who fulfills his commitments, carries his share of the workload, and always meets deadlines. David has a keen mind and is willing to take on extra tasks such as doing the background research needed to comply with reviewers' comments and suggestions. In summary, I believe that David McCollum-Oldroyd is one of the preeminent international scholars currently working in the field of accounting history and is fully deserving to receive the 2013 Hourglass award for his many years of sustained productivity in our discipline." ~Dr. Tom Tyson, St. John Fisher College*

*"I have worked extensively with Professor Oldroyd over the past decade and found him to be a consummate scholar and as hard-working and supportive coauthor as one could hope for. While at Newcastle, he established an accounting history advisory committee that brought distinguished colleagues from abroad to speak at the university. I was privileged to be asked to speak on several occasions. He has also deployed the Fulbright program to bring scholars to Newcastle to work with his colleagues and get them on the road to publication. Most recently, he has brought the World Congress of Accounting Historians to Newcastle and did a marvelous job running the event. He has worked very hard to promote the accounting history discipline." ~Dr. Richard Fleischman, John Carroll University (Professor Emeritus)*



## **Carduff Selected as 2013 Vangermeersch Manuscript Award**

Kevin C. Carduff (*College of Charleston*) received the 2013 Vangermeersch Manuscript Award for his manuscript, “*Stewardship in Corporate Reporting: The Annual Reports of U.S. Steel (1938 – 1969)*”.

Kevin C. Carduff, a 2010 PhD graduate of Case Western Reserve University, collected and arranged and assisted in developing a full range of U.S. Steel Annual Reports to be scanned in as a PDF data base for his research in the early stages of his data development for this research. It remains a major source of information for scholars seeking access to this important early source of annual reporting information. His dissertation reviews and analyzes the content of the reports for US Steel for a period long century identifying individuals and influences that altered and modified the annual reporting process at the Company from its earliest days of broad disclosure to the late 20th century period of plain vanilla and SEC blended reporting.

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## **Walker Selected as 2013 Thomas J. Burns Biographical Research Award Recipient**

Stephen P. Walker (*University of Edinburgh*) was awarded the 2013 Thomas J. Burns Biographical Research Award for a collection of biographical works on women accountants in Britain including: *Ethel Ayres Purdie: Critical practitioner and suffragist*; *Philanthropic women and accounting. Octavia Hill and the exercise of ‘quiet power and sympathy’*; and *Professions and patriarchy revisited. Accountancy in England and Wales, 1887–1914*.

Steve Walker trained as a chartered accountant with Ernst & Young. He has been Head of Department and Professor of Accounting History at the University of Edinburgh and Professor of Accounting and Head of the accounting and Finance Section at Cardiff Business School. He is editor of Accounting History Review and a former editor of The Accounting Historians Journal. He is a recipient of the Hourglass Award of the Academy of Accounting Historians and is a past-President. Steve has also served as the Convener of the Accounting History Committee of ICAS and is a former academic fellow of the ICAEW. He currently serves on the editorial boards of a number of journals and has held visiting positions at Dauphine Université-Paris, Deakin University, Glasgow University, Sydney University and Victoria University of Wellington.

## 2013 Margit F. and Hanns Martin Schoenfeld Scholarship Goes to Heathcote

Krysta Heathcote (*University of Johannesburg*) was selected as the 2013 recipient of the Margit F. and Hanns Martin Schoenfeld Scholarship for her research on the topic, “*Professionalisation of accountancy in the Orange Free State and Natal: A historical analysis in contesting environments, 1907-1960*”.

From her nominator, Dr. Grietjie Verhoef, also her PhD supervisor and Director of the South African Accounting History Centre:

*“Her pioneering work on the formative years of professionalization in two territories, later British Colonies in nineteenth century “South Africa” considers the different contexts of the emerging closure strategies of the different settler communities. She analyses the strategic positioning of individuals in the emerging accounting profession, the forging of networks of business and social relationships and the management of professionalization criteria as professional closure mechanisms...Her work is ground breaking in the South Africa professional community of Chartered Accountants, since it considers the dynamics of accounting professionalization between accountants of different cultural and language origins. The study is even more remarkable, as it will be the first PhD in Accounting History in South Africa.”*

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## 2013 Alfred R. Roberts Memorial Research Award Presented to Lazdowski

Yvette J. Lazdowski (*Plymouth State University*) was awarded the first Alfred R. Roberts Memorial Research Award for her work in coordinating the Accounting History Boot Camp presentations at the annual American Accounting Association meetings. These Continuing Professional Education sessions provide an opportunity for current and future members to share their knowledge and interest in accounting history. In addition to the boot camps, Yvette continues to conduct research in accounting methods of early 20th-century American industry and the development of the Certified Public Accounting examination. She is currently working on the tables of information requested for the Academy's 40th anniversary history project, and is honored to be working with Dr. Edward Coffman and Dr. Gary Previts on this endeavor.



## Team Wins 2013 Innovation in Accounting History Education Award

Donald L. Ariail (*Southern Polytechnic State University*)

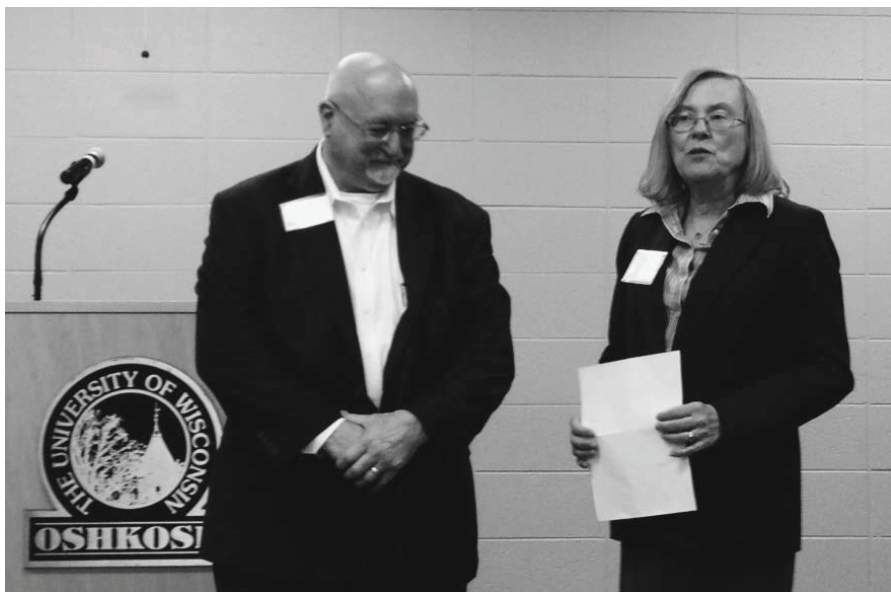
Joseph Durden (*Nova Southeastern University*)

Marilyn Leathart (*Texas A&M University – Central Texas*)

Lynette Chapman-Vasill (*Texas A&M University – San Antonio*)

For their work on the historical case study published in the area of governmental accounting, “*Avondale Estates: A Case Study in Governmental Accounting and Auditing – A Historical Approach*”.

From the case study abstract: *The seventy - seven years of accounting evolution that separates the audits of 1928 and 2005 under different accounting and auditing standards is examined through a cross-disciplined case study that compares the historical 1928 and the contemporary 2005 financial statements and the accompanying audit reports of Avondale Estates, Georgia.*



Don Ariail and President Cross

## **Moussalli Wins 2013 Barbara D. Merino Award for Excellence in Accounting History Publication**

Stephanie D. Moussalli (*Rhodes College*) was awarded the first Barbara D. Merino Award for Excellence in Accounting History Publication for her book, *The Fiscal Case Against Statehood: Accounting for Statehood in New Mexico and Arizona* (2012, Lexington Books). The book is a study of the accounting and fiscal policies of New Mexico and Arizona, which joined the Union in 1912 despite opposition from some of their residents. It deals with the concerns of the people who lost the battle over statehood in the two territories. Moussalli examines New Mexico and Arizona's territorial and state governments' financial records, as well as those of Nevada for control purposes. She finds that while territorial residents' fears of steep increases in the cost of government were well founded, statehood also significantly improved their governments' accountability for their use of the public purse. She concludes that fiscal officials enabled statehood's growth in government by improving the financial reports and processes.



President Cross presents the plaque to Stephanie Moussalli.