

# Accounting Historians Notebook

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## Accounting Historians Notebook, 2015, Vol. 38, no. 1 (April) [whole issue]

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# The Accounting Historians Notebook

Vol. 38, No. 1

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April 2015

## Accounting Historians Journal on Scopus

It's my pleasure to announce that at the beginning of 2015 the Academy's submission for inclusion of The Accounting Historians Journal in the Scopus database was accepted.

The Scopus Content Selection & Advisory Board (CSAB) expressed the following appreciation:

*"This is a very important journal in the field and is very well cited."*

The back-fill of past articles starting from 2014 has already been completed and, by so doing, it is hoped that the journal will achieve greater attention by research evaluation agencies, universities, and authors. Meanwhile, the internationally known Association of Business Schools' (ABS) Academic Journal Guide 2015 issued on February 25, 2015, listed The Accounting Historians Journal, Accounting History and Accounting History Review all at level 2, with other well-known and respected journals.

The listing on Scopus was one of the

main goals on my presidential agenda, as portrayed at the University of Wisconsin Oshkosh at the end of 2013. This victory, repays both past and present AHJ Editors, and past and present Presidents, trustees and staff, as well as the entire AHJ-AAH broad community – for the efforts undertaken in the last years and decades.

I hope that this prestigious achievement assists in increasing the visibility and awareness of the glorious history of AHJ and AAH!



Massimo Sargiacomo  
*President of the Academy of  
Accounting Historians*

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<http://aahhq.org>

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### THE ACCOUNTING HISTORIANS NOTEBOOK

To submit items to the Accounting Historians Notebook, please contact the Academy Administrator, Tiffany Welch, at [acchistory@case.edu](mailto:acchistory@case.edu), (216) 368-2058 or the address below.

ATTN: Tiffany Welch  
Academy of Accounting Historians  
Weatherhead School of Management  
10900 Euclid Avenue  
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## Academy Member Spotlight: Gary Spraakman

Gary Spraakman did not expect to be an accounting historian. It can be best explained as occurring by happenstance when travelling with his nine-year old son in Northern Ontario. His son Christopher was interested in all kinds of history, and insisted on stopping at as many historical sites as possible. There are many in Canada. At a Parks Canada re-created Hudson's Bay Company fur post on the Mattawa River in Northern Ontario, he was persuaded by his son to stop. The Hudson's Bay Company was the iconic Canadian company that had survived from its start in 1670 to the present.

The re-creation at the Mattawa River represented an 1810 fur trade post. There he saw the usual fur trade articles from that time period such as canoes, paddles, guns, pots, and beaver pelts. He was surprised to see a journal or ledger book. He wondered why the fur traders would have needed accounting in 1810.

Gary was interested in how uncertainty affects the use of management accounting. There was much uncertainty with the 1810 fur trade, starting with the precarious ocean trip to bring



trade goods and supplies from London to oceanside ports. Uncertainty was further increased with inland travel by canoe and crude boats to aborigines to exchange trade goods for furs. The general belief was that with uncertainty, you need flexibility and not management accounting. The latter was assumed to be restrictive. His research revealed the opposite; the use of management accounting increases with uncertainty. The study of management accounting at the Hudson's Bay Company from 1670 to 2005 allowed for understanding the development of management accounting for imple-

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menting strategies and for ensuring survival.

Gary soon learned that the Hudson's Bay Company archives were unique for their completeness of management accounting documentation from 1670. They provide a deep understanding of management accounting, and the opportunity to understand how management accounting functioned and its actual economic role. The result of Gary's initial observation of a journal or ledger in a re-created fur trade post was 12 papers in refereed journals, many with co-authors who added important insights.

Gary is a professor of management accounting at the School of Administrative Studies, York University. He is also the associate dean for the 25,000 students at York's Faculty of Liberal Arts & Professional Studies. About half of his research is devoted to accounting history with the remainder divided between management accounting, accounting education, and ethics.

As the vice-president of relations for the AAH, he is on the editorial advisory boards for the Journal of Accounting and Organizational Change and for Qualitative Research in Accounting Management. He an associate editor with Accounting Perspectives

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## **New Shipments of Materials at University of Mississippi Library**

Members and scholars should be advised that there have been two significant shipments of materials received at the University of Mississippi library which may be of interest to historians. Eight cartons of materials from the research files of Dr. Edward N. Coffman, late professor of Accountancy at Virginia Commonwealth University contain original copies of the four-volume softbound sets of Academy Working Paper Series and several research file sets in various stages of undertaking and completion. The most prominent of these relate to members of the Accounting Hall of Fame who were former chairmen of

the Financial Accounting Standards Board, all dating up to the period of about 2001. The files also contain briefer profiles of other Hall members and some of their papers and article publications for the same time period, through the early years of the 21<sup>st</sup> century.

The second recent shipment of 13 cartons of material was received from Professor Emeritus Doyle Z. Williams, former dean of the Walton School, University of Arkansas, and also a former faculty member at the University of Southern California

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# JOIN ACADEMY MEMBERS AND GUESTS

AT THE  
AMERICAN ACCOUNTING ASSOCIATION  
ANNUAL MEETING

CHICAGO, IL, SUNDAY, AUGUST 9, 2015  
1:00 - 4:30 PM



## CPE WORKSHOP: *ACCOUNTING HISTORY PERSPECTIVES*

Topics will include:

- Discussion of accounting history projects by current members and guest presenters
- Research topic ideas and threads
- Designing a doctoral accounting history course
- Update on library and online digital resources
- Update on AHJ and Notebook publishing opportunities
- Conference and networking announcements
- Q & A with workshop attendees and Academy members

Here's your chance to add to the discussion in an interactive learning environment. Add your perspective as a new researcher or veteran accounting historian. Bring your questions and get valuable feedback from peers on your own project, as well as help finding additional research material. Whether you are new to accounting history research or an experienced pro, earn valuable CPE credits while sharing your knowledge with Academy members. First-time members can join the Academy of Accounting Historians at a special price only at this event!

**Voices of Experience Series:  
An Academy Interview with  
Barbara D. Merino, Ph.D., CPA  
Professor Emerita  
University of North Texas**  
Interviewed by Yvette J. Lazdowski  
Plymouth State University



***AAH:*** *When did you begin your research in accounting history and what triggered your interest?*

I was a history undergraduate at the University of Massachusetts at Amherst and loved the subject. However, when I went to work, I seemed to have a natural proclivity for accounting, working for Liberty Mutual and in the payroll office at University of Texas-Austin. After my husband received his PhD in history, he accepted a job at Murray State University and I went back to school and graduated with an MBA with an emphasis in Accounting. I passed the CPA exam, but job prospects for women were not great at that time in rural Kentucky. We decided that I should look at getting a PhD in Accounting and I knew I would like to do historical research. I talked to Vern Zimmerman at Illinois, but he told me Illinois was not supportive of historical work and that I should apply to Alabama where Paul Garner and W. Baker Flowers were located. With the addition of Gary Previts, a recent Florida graduate to the faculty, Alabama had a very strong historical contingent, which was what I needed.

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**AAH:** *Where should a new accounting historian begin with their research? Are there particular topics they should consider to start their research?*

I think all historians need a solid grounding in historiography to develop an understanding of historical methods. Traditional historiography privileges archival research and primary sources and while I think archival research is important, researchers need to keep in mind that primary sources are not unbiased. Not all voices can be heard through archival research. For example, the voices of a worker on the floor of a factory often are not reflected in company archives. All historical evidence has to be interpreted in context, and secondary sources may be critically important in developing an understanding of why events occurred as they did.

New historians also must be aware of “present mindedness,” which refers to interpreting the past in terms of current beliefs. Finally, I would encourage young historians to read broadly, both traditional and critical methods. Seek to make the past understandable by traditional methods, but also consider critical methods that render the present strange. I would recommend *The Houses of History* by Black and Troupe as a starting point for looking at the variety of theories and methods used by historians.

**AAH:** *What issues do you consider to be important for today's accounting historian?*

There are a myriad of issues that need to be considered. My personal choice has been to examine issues with contemporary relevance. Mainstream accounting research often focuses on economic models in which the assumptions bear no reflection to existing conditions. One might argue that unrealistic assumptions do not matter in a predictive model, but that clearly is not the case if the model is used to “explain” current phenomenon. One area of research for historians is to challenge the conclusions of empirical research based on unrealistic assumptions. Since most doctoral programs now focus on this type of empirical research, new graduates, who become grounded in historical methodology, have an opportunity to produce research that has contemporary significance.

However, everyone should at some time dig into an archive, whether company archives, or the wealth of records at the National Archives on both industries and the public accounting profession. The understanding that comes with

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archival research often opens up new theoretical issues that might not be apparent from our current perspectives.

***AAH: What is your advice on getting more doctoral programs to offer an accounting history course and/or support accounting history as a dissertation option?***

I am not sure how you break the choke hold that modernism has on academic accounting programs. I think that accounting historians would have to convince faculties of the relevance of accounting history to current academic research. Courses that look critically at contemporary issues from an historical perspective would open up greater breadth in academic research. Many reports, including the Bedford Report, have noted the importance for accounting students to have an understanding of their profession, both structurally and philosophically. That type of course is sorely needed for current doctoral students from both a teaching and research perspective.

***AAH: Increasing membership in the Academy is a continuous goal. Do you have any recommendations on how this could be achieved?***

I would like to see the Academy develop a program like most AAA sections have for a consortium before the research conferences that the Academy holds periodically. The Academy would fund people, both doctoral students and junior faculty, who want to broaden their research horizons and invite a cross-section of established accounting historians to awaken them to the exciting possibilities open to them with historical research.

***AAH: What would you consider some of your proudest achievements in your career as an accounting historian?***

I guess one of my proudest achievements is having introduced more than 120 doctoral students to the understanding offered by historiography and theoretical research through accounting and college-wide doctoral courses I taught at UNT and NYU. It is really difficult to list achievements since accounting history has afforded me so many great opportunities. Among these are a Fulbright scholar, invitations from universities in numerous countries to present doctoral seminars, and receiving best award papers from national organizations and journals. The receipt of the Academy's Hourglass Award for the "History of Accounting in America" with Gary Previts stands out, especially as it was received early in my career.

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

I would like to see the Academy as an international organization with a strong United States base, whose members' teaching and research are held in high regard throughout academia.

**AAH: Any other thoughts to share with Academy members?**

Please continue to promote accounting history to your colleagues and faculties as an effective tool for both teaching and research. Carry the message that it is important for all scholars to engage in research they really enjoy and they can have a rewarding career doing historical research. Also, disabuse anyone, who wants to do historical research, of the notion that it is "easy" because you simply "gather facts." It is important that you convey to others the rigorous nature of good historical research.

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## **Recent Installment of Academy History Published in *Accounting Historians Journal***

The December 2014 issue of the *Accounting Historians Journal* contains a fifteen-year history of The Academy (1999-2013)---the third in a series covering the history of The Academy since its founding in 1973. Coauthored by Edward N. Coffman, Yvette Lazdowski and Gary John Preverts it recounts and details the leader-

ship, publications, activities and events of the period from the viewpoint of individuals who have served as officers and/or trustees of The Academy. Earlier histories of The Academy appeared in the journal in December 1989 (1973-1988) and in December 1998 (1989-1998).

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and Texas Tech University. Dr. Williams is now retired and has been a significant contributor to textbooks and to accounting education improvement activities over his career. In particular, materials relating to the Accounting Education Change Commission and the Accounting Doctoral Scholars initiative of the

AICPA are prominent in the collection of materials received.

Information as to arrangements to visit the University of Mississippi or to inquire further about the materials, may be obtained from Dr. Dale Flesher, Associate Dean, Patterson School of Accountancy, The University of Mississippi.

Email: [acd1f@olemiss.edu](mailto:acd1f@olemiss.edu)

## **Call for Award Nominations**

**Nominations deadline for all awards:**

June 1, 2015

**Send nominations to:**

Academy Executive Committee at [acchistory@case.edu](mailto:acchistory@case.edu)

### **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. 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. Nominators 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 and a list of relevant contributions and any other relevant documentation supplied by the nominee who has agreed to be nominated.

### **The Vangermeersch Manuscript Award**

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. 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. Submissions should be sent as a Word attachment via email.

#### **Review Process and Award**

The committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a \$500 stipend and a plaque to recognize his/her outstanding achievement in historical research. In the

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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 committee determines that no submission warrants recognition as an outstanding manuscript.

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

This newly established annual award is to recognize the author of the best book on an accounting historical topic published in a given year. Beginning in 2013, an annual award in the amount of \$1000 shall be made to the author of the best book published in the time period 2011-2013. The winning publication will be based upon the selection of an awards committee established by the leadership of the Academy.

#### **The Alfred R. Roberts Memorial Research Award**

This newly established award is named in honor of Dr. Alfred R. Roberts, second President and long serving Secretary of the Academy, and provides grants for research which seek to support the 35 goals identified by Professor Emeritus Richard Vangermeersch as to accounting history research, as identified in the April 2012 issue of the *Accounting Historians Notebook*. Grants will be awarded to Academy members for the actualization of ideas to increase the scope of the history of accounting. Written proposals including specification of scope, purpose, deliverables and timetable, should be presented to the committee for review and approval.

#### **The Innovation in Accounting History Education Award**

The intent of the Innovation in Accounting History Education Award is to encourage innovations in accounting history education. The award is 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 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; and
- An explanation of how the innovation has enriched the accounting course being taught.

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### **The Margit F. and Hanns Martin Schoenfeld Scholarship**

The Academy of Accounting Historians annually awards an individual or individuals 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.

### **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 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. 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. The award can be for a single publication or for a lifetime of biographical work.

### **The Best Manuscript Award**

At the beginning of each year, the editor of the AHJ chooses 1st, 2nd and 3rd place recipients of the Best Manuscript Award from the previous year's journals. The 1<sup>st</sup> place recipient(s) receives a plaque and a check for \$300, the 2<sup>nd</sup> place recipient(s) receives a check for \$100 and the 3<sup>rd</sup> place recipient(s) receives a check for \$100.

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**Nominations deadline for all awards:**

**June 1, 2015**

**Send nominations to:**

**Academy Executive Committee at [acchistory@case.edu](mailto:acchistory@case.edu)**

# THE 1859 MAUA'S GAS COMPANY FINANCIAL REPORT: A CORNERSTONE OF BRAZILIAN PRIVATE ACCOUNTING

**Natan Szuster** (Federal University of Rio de Janeiro, Brazil)  
**Fortunee Szuster** (Rio de Janeiro State University, Brazil) and  
**Rodrigo de Oliveira Leite** (Getulio Vargas Foundation, Brazil)

During the first semester of 2014, Profs. Natan and Fortunee Szuster directed, at the Rio de Janeiro State University (UERJ), a research group at the Accounting Science BSc Program. The subjects varied, but one student (Rodrigo de Oliveira Leite) chose the subject of the Accounting History in Brazil between 1808 and 1860. During the research, the 1859 Financial Report of Viscount of Maua's Gas Company surfaced as a great finding in the subject of Brazilian Accounting History.

## Background

The Viscount of Maua is regarded as the first industrialist in Brazil [Caldeira, 1995]. He developed banks, industries, train lines and other investments in the Brazilian infrastructure. By 1867 the total assets of Maua's holding company totaled over 115 billion Reis, while the total spending of the Brazilian Empire for the fiscal year of 1867 was only 97 billion Reis. In his peak he was regarded as "King of Brazil", while Pedro II was the official "Emperor of Brazil".

In 1850 the Commercial Code was established in Brazil, with the aid of the Viscount of Maua [Caldeira,

1995]. The Viscount also influenced the creation of the Law No. 1083 and the Decree No. 2679, both issued in 1860 regulating the financial reports and accounting of Open Companies [Filho and Iudicibus, 2002].

Those regulations made the publication of the financial reports in the press a mandatory requirement and made "approved models" of reports for the companies to use as a guide.

## The Report

Until that time companies published their financial reports only to fulfill the requirements of the Commercial Code of 1850. The newspapers were filled with tables of numbers, although no explanation about them was addressed.

The Evening Herald (Correio da Tarde) of February 16<sup>th</sup> 1860 published the "Gas Company Financial Report of 1859". Unlike other financial reports, the Viscount of Maua wrote a letter to the *stockholders*, in which he disclosed details about the company operations:

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- Number of public lampposts: from 1,487 (1855) to 4,649 (1860)
- Residences with piped gas: from 950 (1855) to 4,828 (1860)
- In 1860 the company started selling coal to residences
- A new gas pipe in Rio de Janeiro was in the final phase of development

Maua perceived that he could use the Financial Report of his company as a “propaganda piece”. He also advertised that the company profits for the second semester of 1859 increased by 4% when compared with the first semester with a total 236 million Reis (236 “contos”). The profits for 1859 were in the order of over 400 million Reis (400 “contos”), a very large sum for the time.

The vision that he was trying to “sell” the Gas Company stocks with this Financial Report publication is supported by the fact that he addressed price growth of the dividends: 12,000 Reis per stock in the

first semester of 1855 to 21,000 Reis per stock in the second semester of 1859, a growth of 75% in five years, making the Gas Company a very appealing investment.

### Conclusion

The Viscount of Maua, in 1860, made the first use of a Financial Report as a “propaganda piece” to attract investors. It is very common in the present time to publish financial statements with the intent of gaining new investors, but in 1860 it was a revolutionary idea that Maua implemented in Brazil.

### References

Caldeira, J. “*Maua: the Empire Businessman*”. Companhia das Letras, São Paulo. 1995 (Portuguese)

Correio da Tarde (Feb. 16<sup>th</sup> 1860). “*Gas Company Financial Report of 1859*”. (Portuguese)

Filho, A.A.R. and Iudicibus, S. “*The first law addressing Open Companies in Brazil*”. Revista Contabilidade e Finanças, USP, São Paulo, No. 29, pages 7-25. 2002 (Portuguese)

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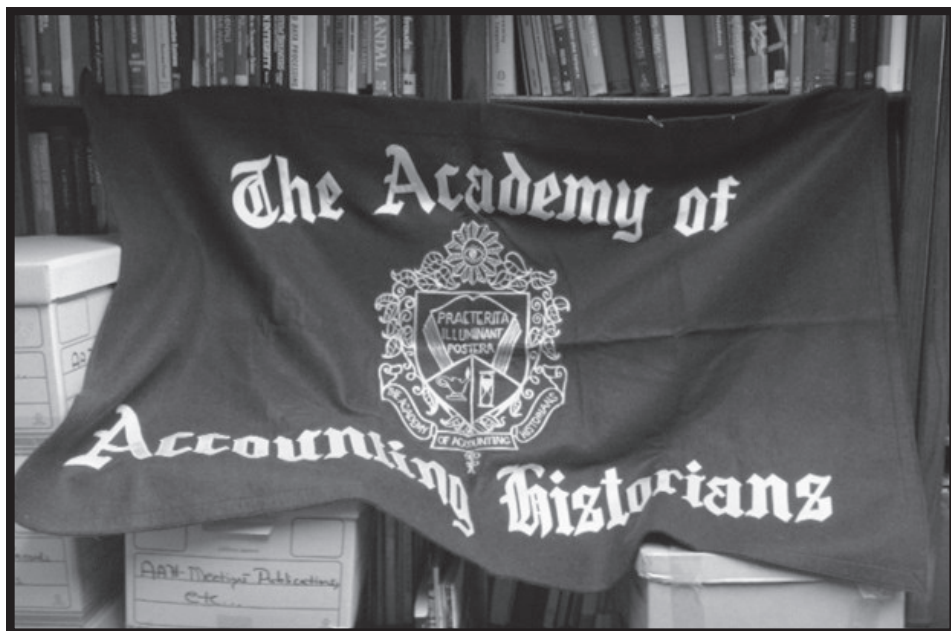
tives and a member of the editorial advisory and review board of the IMA Educational Case Journal. He is very proud of his book, *Management Accounting at the Hudson’s Bay Company: From Quill Pen to Digitization*, that was just published by Emerald in their Studies in the Development of Accounting Thought.

Gary and his wife Cherilyn have three adult children, and so far one grandson and one granddaughter.



# Academy Banner Found

## *Special Thanks to Dale Flesher*



### *Accounting History Review Conference Announcement* *International Festschrift in Honour of Professor Yannick Lemarchand*

Known globally for his research and publications examining accounting, accounting history, history and management, Professor Yannick Lemarchand, *professeur émérite en Sciences de gestion* at the Université de Nantes, has played a critical role in broadening the boundaries of ‘accounting history’ to include other management disciplines, areas of history and countries beyond the Anglo-Saxon context.

It is with great pleasure that we announce an international Festschrift in honour of Prof. Lemarchand. Colleagues from around the globe will present original papers on a topic of their choosing, we prefer that contributors propose a suitable tribute based on their research and not frame their presentation as ‘Lemarchand-specific’. The event will include time for discussion, gatherings, and a banquet honoring Prof. Lemarchand.

**Dates:** Thursday, November 12th to Saturday, November 14th, 2015.

**Location:** Institut d’Études avancées (IEA), 5, Allée Jacques Berque, Nantes, France

For further details, please contact the editor, Professor C.S. McWatters at: [mcwatters@telfer.uottawa.ca](mailto:mcwatters@telfer.uottawa.ca).



## **Calls for Papers & Upcoming Conferences**

For current information, visit the Academy website at <http://aahhq.org>.

## **Notebook Content**

To submit items for inclusion in the Notebook, email the Academy Administrator, Tiffany Welch, at [acchistory@case.edu](mailto:acchistory@case.edu).

## **Award Nominations**

For detailed information on Academy awards and current deadlines, visit the Awards section of the Academy website at <http://aahhq.org/awards> or turn to pages 10-12.

