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During a recent trip to China in part to find my familial roots, which turned out to be traceable to the Tang Dynasty (AD 618-907), I was reminded of my intellectual roots in America at the University of Illinois in Urbana-Champaign.

On June 2, 2015, I was given a tour of the China Accounting Museum (opened in November 2013) at the Lixin School of Accounting in Shanghai. In its International Hall, I came face to face with an oil painting by A.C. Littleton, “my” Littleton. Perhaps in a breach of protocol, I requested my host, Professor Song Xiaoming, to take the painting down from the wall to verify the authenticity of my claim. “There is a word ‘Wood’ on the backside,” I told him. He obliged: sure enough, inscribed in pencil were the words “after Robert Wood”. I explained that Littleton painted by the number, i.e. following numbered instructions, and therefore did not want to sign his own name. They seemed as surprised as I was, for the painting was donated by Professor Qu Xiaohui of Xiamen University. Following is the story behind the painting being at the museum:

I interviewed for a faculty position at Arizona State in Tempe, Arizona in November 1977. During my conversation with Professor William Huizingh, I told him about my Illinois intellectual heritage. During my 7 ½ years from freshman to Ph.D. (1968-1975), I took courses with a half dozen professors whose dissertations had been

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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, (216) 368-2058 or the address below.

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President’s Message
Massimo Sargiacomo
Università G.d’Annunzio di Chieti-Pescara

Dear Colleagues,

Two years have passed by quickly just like a Ferrari on the roadway. My presidential term is going to finish very soon. In Oshkosh in October 2013, I said it was an honor to serve and I still feel that way. It is a privilege and personal joy to have served - and continue to serve - the AAH community. I warmly thank those who supported me so that I might be a good President, I hope I have fulfilled your expectations!

Usually, when one President is going to end his term, from one side he is exhausted for the energies spent and yet from the other side continues to have concerns about the existing issues and the future, which will be managed by the subsequent Presidents and Trustees.

But, I'm not anxious for the near future, for several reasons:

I. I pass the responsibilities as AAH President to Prof. Robert Colson, a very wise and experienced colleague, who will begin to work in 2016 with a wonderful Board of Trustees to sustain and stimulate the future of our Academy.

II. In 2016, I'll serve as the convener of the World Congress of Accounting Historians in Pescara, Italy, 25-27 June 2016. This event will support and invigorate our research, our personal contacts and our sense of community. (www.wcah2016.org)

III. Our renowned history journal, AHJ, is now represented in Scopus.

IV. The main achievement during my Presidential term is the unanimous vote obtained at both the Trustee Meeting and the General Membership Meeting - held at the AAA Annual Meeting in Chicago - regarding the future association within the "AAA umbrella" as a section and the publication of AHJ as a AAA journal. With this may come the winding up of our separate legal entity which has existed since 1973.

As a consequence of this latter point, last August I served as the coordinator of a "Transition Task Force" with members: Robert Colson, President-Elect; Dale Flesher, Trustee; Jennifer Reynolds Moehrle, Treasurer; Gary Previts, Chair of Trustees and past
Academy Member Spotlight:
Robert H. Colson

Robert H. Colson is distinguished lecturer in the Stan Ross Department of Accountancy at Baruch College CUNY, New York, New York. His responsibilities include directing the MS Accountancy program and the Accountancy BBA/MS Integrated Program, an innovative initiative within the accountancy department to prepare students for careers in public accountancy in conformity with New York State’s 150 hour licensure regulations. He serves on the Zicklin School of Business Graduate Curriculum Committee.

Bob was a direct entry partner to Grant Thornton LLP in August 2005 in its Public Policy and External Affairs Group, a part of the firm’s national office. He worked principally with policy setters and policy influencers on developments in accounting, auditing, financial regulation, and corporate governance.

He was involved with the firm’s activities in capital markets and government relations. He brought to Grant Thornton the Wiley publication, *The Audit Committee Handbook*. His mandatory partnership retirement

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AAA President; and Mary Stone, our Corporate Agent. The Transition Task Force will continuously help to "Build the Bridges to our Future", working in tandem with a AAA group including: David Boynton, AAA professional staff liaison for Sections and Regions; Hughlene Burton, Past Chair, AAA Council; Anne Christensen, Past AAA Board Member focusing on Segments; Audrey Gramling, Chair, AAA Council; and Pat Poli, AAA Board Member focusing on Segments. This group will be led by Bruce Behn, AAA President and Tracey Sutherland, AAA Executive Director.

Anticipating a bright future, I'm now pleased to pass the reins to Prof. Robert Colson, as President of the Academy of Accounting Historians.

I warmly hope to see all of you next year in Pescara.

Ciao Amici miei!
Massimo
Academy Holds Annual Business Meeting and Ice Cream Social at the American Accounting Association Annual Meeting in Chicago

Pres. Massimo Sargiacomo and Dr. Gary Previts (Continued on page 18)
supervised by Littleton. In particular, I was a research assistant to Professor Robert K. Mautz, and an administrative assistant to Dean V.K. Zimmerman. My dissertation chairman was James C. McKeown, later the A.C. Littleton Professor. Littleton’s influence was so immense – after all, he directed the development of the first Ph.D. program in accountancy in the United States in 1938, and supervised 24 out of 26 Ph.D. dissertations until his retirement (Bedford, 1997; Accounting Hall of Fame citation, 1956) – that I felt being in the scholar’s long shadow, as Zimmerman (1967) put it. Apparently impressed by my personal story, the next day Huizingh presented me the Littleton painting, saying: “Jim, I would like to give this to you as a gift.” He most likely befriended A.C. Littleton when Littleton taught part-time for a time at Arizona State after his long faculty service at Illinois from 1915 to 1952. As indicated in his Accounting Hall of Fame citation, Littleton (1887-1974) took up painting in his retirement. The painting is a seascape patterned after the Canadian artist Robert Wood², as he wrote on the backside. I accepted Professor Huizingh’s generous gift and hung it in my office at Arizona State and later at the University of Illinois at Chicago for the next quarter of a century, until 2004.

Fast forward 25 years, during which I became immersed in government accounting education and research and returned to China for the first time in 1992 after my departure in 1963. In October 2004, I was invited to give a keynote speech at an accounting education conference at Xiamen University organized by Professor Qu Xiaohui. Since there were close ties between Xiamen and Illinois³, I decided to give the Littleton painting as a gift to my host. After expounding my gongfu tea (or expresso if you are a coffee drinker) theory of teaching⁴, I presented the painting to Professor Qu, director of the Center for Accounting Studies. A decade later, when the China Accounting Museum called for donations, she personally took the painting to Shanghai so that it could be preserved for posterity and be put on display.

Behind the Littleton painting also lies a story of American influence on Chinese accounting. After receiving his MBA from Harvard University in 1922 and Ph.D. in economics from Columbia University in 1924, Pan Shulun (1893-1985) returned to Chi-
IN MEMORIUM: Former Director of AAH Alabama Corporation

ROBERT KEE (1945-2015)

Dr. Robert Carl "Bob" Kee, age 70, of Tuscaloosa, passed away on October 1, 2015, at Hospice of West Alabama. Services were held at 11 a.m. Saturday, October 3, 2015, at Sunset Funeral Home with Pastor Charles Lenn and Ricky Elmore officiating and Sunset Funeral Home, a Dignity Memorial Provider, directing.

Dr. Kee was preceded in death by his parents, Carl and Josephine Kee. Survivors include his wife, Gypsy Kee; step-daughters, Christy Ricker, Kim Junkin (Ricky) and Amanda Daniel; two step-grandsons, Ryan Junkin (Kristyn) and Drew Junkin; one step-granddaughter, Torey Acker (Todd); two step-great-grandsons, Landon Acker and Maddox Junkin; three sisters, Mary Jo Holyfield, Linda Brasfield (Lane) and Alice Trentham; two brothers, Raymond Kee (Shirley) and Frank Kee (Teresa); and a number of nieces and nephews.

Dr. Kee received the degree of Doctor of Business Administration with a major in accounting from Florida State University and taught accounting at the University of Alabama for 33 years. Dr. Kee was a devout Christian and his faith sustained throughout his illness.

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na to found the Lixin (meaning: establishing credibility) accounting firm, and later added a school and a publishing house with the same name. Even as China was engulfed in a bitter civil war, he found the serenity to translate the 1940 Paton and Littleton classic An Introduction to Corporate Accounting Standards

(Pan, 1949). Pan is revered as “the father of modern accounting in China” (Shao and Chen, 2014). The Pan and Littleton legacies have endured: Professor Song gave me a copy of his recent translation of Littleton’s even earlier 1933 book Accounting Evolution to 1900 (Song, 2014).

(Continued on page 11)
Zeff and Camfferman

Publish New Book on Formation of International Accounting Standards

From 2001 to 2011, the International Accounting Standards Board (IASB) and its International Financial Reporting Standards (IFRS) acquired a central position in the practice and regulation of financial reporting around the world. A new book co-authored by Rice’s Stephen Zeff and Dutch accounting professor Kees Camfferman explores and chronicles the board’s rise to prominence, which has been accompanied by vivid political debates about its governance and accountability.

Aiming for Global Accounting Standards: The International Accounting Standards Board, 2001-2011 was commissioned by the IFRS Foundation, the oversight body of the board, and will be published this month by Oxford University Press USA. The 662-page book should help practitioners, policymakers, researchers and educators form a deeper understanding of the people, forces and events that have shaped the IFRS, said Zeff, the Keith Anderson Professor in Business at Rice’s Jones Graduate School of Business.

“The significance of the IASB is that it sets accounting standards for publicly traded companies — that is, those listed on stock exchanges — in

Stephen Zeff

Kees Camfferman

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most countries of the world except the United States, which means that it decides how companies are to measure and report their profitability and the amounts at which their assets and liabilities appear in their balance sheets,” Zeff said. A leading expert in the history of financial reporting, Zeff is the past president of the American Accounting Association and a member of the U.K. Financial Reporting Council’s academic panel.

The IASB’s work in setting standards for financial reporting has at times made it the center of controversies, Zeff said. A private-sector body based in London, the board sets standards with legal force in a great many jurisdictions. This can make it the target of political or corporate influence, especially in times of financial stress such as the global economic crisis of 2007-09, Zeff said.

Zeff and Camfferman trace the history of the IASB from its foundation as successor to the International Accounting Standards Committee and discuss its operation, changing membership and leadership, the development of its standards and their reception in jurisdictions around the world.

From an April 21, 2015 article written by Jeff Falk on the Rice University website.

CONGRATULATIONS
Life Member, Barbara Merino, Receives Public Interest Section Accounting Exemplar Award at 2015 AAA Annual Meeting in Chicago

The Public Interest Section Accounting Exemplar Award is given to either an accounting educator or an accounting practitioner (broadly defined) who has made notable contributions to professionalism and ethics in accounting education and/or practice.
from Grant Thornton was July 31, 2010.

For the five years prior to joining Grant Thornton, Bob was editor-in-chief of *The CPA Journal* and Managing Director for Quality Enhancement at the New York State Society of Certified Public Accountants, in which capacity he was the executive responsible for the Society’s technical committees, peer review program, and ethics program. He had executive responsibility for the Society’s comment letter process, which included inputs from committees comprised of users, preparers, and auditors, and for the Society’s relationships with accounting and auditing standards setters and regulators. He was registered as a lobbyist with New York State and the United States federal government.

Bob devoted 24 years to teaching, research, service, and administration at The Ohio State University, the University of Michigan, Case Western Reserve University, and Daemen College between 1976 and 2000. He worked with numerous PhD students in accounting, finance, and economics at Michigan and Case Western Reserve; published extensively on auditing, internal auditing, and accounting topics; developed numerous courses in two accounting masters programs; wrote cases about accounting system design; and was a litigation consulting expert on fraud, internal control, accounting, and auditing. He developed and taught graduate courses in financial statement analysis and international accounting standards for the master’s programs at the University of Michigan and Case Western Reserve University and an international finance course in the master’s program at Daemen College. He has contributed over 100 publications in academic and professional journals and hundreds of presentations and panels in professional and academic venues. Before entering academics, Colson was the chief executive of a not-for-profit publishing and conference administration organization, a CPA in a firm that merged with McGladrey in 1979, and the CFO of a large, diversified transportation company. He participated in a faculty residency program at KPMG during 1987.

He was also the proprietor for 15 summers of the Bob Colson Fly Fishing School. He was awarded the 2013 Distinguished Service Award by the American Accounting Association Auditing Section.

**Education**

Colson graduated with an A.B. in modern languages (highest honors) from the University of Notre Dame in 1970. He was awarded an MA in accountancy in 1978 and a PhD in Accountancy in 1980 from The Ohio State University with PhD minors in Economics and Industrial Engineering. His academic honors include election to Phi Beta Kappa, Beta Alpha Psi, Delta Gamma Sigma, and Phi Kappa Phi.
Soon after my visit, Song and his associates embarked on another research expedition to the 2000-year-old Dunhuang caves on the Silk Road. I wish I could join them, but discovering Littleton in Shanghai was good enough for me, for now.

1http://www.camuseum.org.cn. I am using the literal translation of the Chinese name of the institution (立信会计学院 ) because it better reflects its heritage; its formal name in English is the Shanghai Lixin University of Commerce (http://english.lixin.edu.cn/).


3In around 1988, Professor V.K. Zimmerman talked to me about visiting Xiamen University as part of his cooperation with the accounting faculty there. Unfortunately the June 4, 1989 Tiananmen tragedy happened, and I did not pursue that possibility further until 2002 when I was appointed Consulting Professor at Xiamen University.

4A student’s mind has finite capacity at a point in time so that teachers should impact knowledge in concentrated dosage.

References


*James L. Chan, Professor Emeritus of Accounting at the University of Illinois at Chicago (since 2008), is Distinguished Overseas Professor at Peking University and at Shandong University of Finance and Economics, and Professor by Special Appointment at the Research Institute of Fiscal Science, China. He received his B.S. (1971), Master of Accounting Science (1973), and Ph.D. in Accountancy (1976) from the University of Illinois at Urbana-Champaign. The author thanks Qu Xiaohui and Chen Chunhua for their helpful comments."
Alan Sangster Receives 2015 Hourglass Award

Alan Sangster is Professor of Accounting Education at Griffith University, Australia and a visiting professor at the University of Minho, Portugal. He is a qualified chartered accountant and holds a bachelor degree in business studies, a master degree in operational research, and a doctorate in accounting education. He is also a qualified teacher of English to speakers of other languages and is fluent in Portuguese. After obtaining his bachelor degree he spent some years in the accounting profession and then working in industry. He has been a professor since 1983, has held a chair since 1996 and has worked in seven different U.K. universities, The University of São Paulo, Brazil, and Griffith University, Australia.

For 10 years, Alan was editor of the *International Journal of Applied Expert Systems* and is currently editor of *Accounting Education: an international journal*. He has also served on the editorial board of more than 10 academic journals. He has published over 60 academic papers in refereed journals and has presented his work at over 80 conferences, including 8 plenary addresses. He is also the author of a number of books, including the best selling financial accounting textbook outside North America, *Frank Wood's Business Accounting* (Pearson, 2015) and *Libr. XV: Cotrugli and de Raphaeli on Business and Bookkeeping in the Renaissance* (Lomax Press, 2014).

Sangster is a past chair of the British Accounting and Finance Association (BAFA) Special Interest Group in Accounting Education and of the American Accounting Association Artificial Intelligence/Expert Systems Section. His work has been recognised by the Institute of Chartered Accountants in Ireland, the AI/ES Section of the AAA, the BAFA AE SIG, and the Spanish Association of Accounting and Business Administration. In 2013, he was presented with the Lifetime Achievement award of the British Accounting and Finance Association and, in 2015, he was honoured to receive the Hourglass Award from the Academy of Accounting Historian. His current research focus is mainly on accounting and business history.
Tonya K. Flesher Receives 2015 Thomas J. Burns Biographical Research Award

Tonya K. Flesher is the Arthur Andersen Professor of Accountancy in the Patterson School of Accountancy at the University of Mississippi. She is a past president of the Academy of Accounting Historians and former Dean of the School of Accountancy. She was the first female to serve as Dean at the University of Mississippi. She serves as director of the Tax History Research Center. The Mississippi Society of CPAs named her the Outstanding Educator in 1995. In 2003, Tonya was given the Elsie M. Hood Outstanding Teacher Award, which is the top teaching award on campus. She also received another campus-wide award, the Burlington Northern Faculty Achievement Award for Outstanding Teaching and Scholarship in 1986. The students in the School of Accountancy have elected her Outstanding Teacher five times. She was named Outstanding Researcher in the School of Accountancy in five different years.

Flesher is the author of several books and over 100 articles. She has had biographical publications over the years in The Accounting Review, AHJ, and other journals. During her Academy presidency in 1993, she hosted the Academy’s first Biography Conference. Every paper presented at the conference was a biography of an accountant. Her own dissertation was a biography, and she has served as a committee member on two biographical dissertations.

Her husband, Dale L. Flesher, is a past recipient of the Burns Biographical Research Award.

President Sargiacomo announces Tonya Flesher’s award at the annual business meeting held during the AAA Annual Meeting.
Sarah A. Holmes Awarded Life Membership

The Academy was honored to name Sarah A. Holmes a Life Member of the Academy for her extensive involvement with the Academy, her successful career and her support of accounting history research.

Academy Offices
2004 – 2006, Trustee
2003 – 2004, President
1994 – 2000, Treasurer
1995 – 1999, Editorial Board Member

Academy Presidency
Sarah served as president of The Academy during 2003—a year that focused on growing university archival collections and online access to the Accounting Historians Journal. In 2003, the theme of the Academy’s Research Conference was “Accountability – Pre-Post Enron: Alternative Global Views”. The conference was held on November 6-8, 2003 in Denton, Texas at the Radisson Hotel with The University of North Texas serving as host. Holmes served as an organizer of the conference along with Alan G. Mayper and Barbara D. Merino.

Academy Awards


1989 - Richard G. Vangermeersch Manuscript Award - "A Historical Analysis of Depreciation Accounting - The United States Steel Experience"

BA, Duke University, 1963
MBA, Texas A&M University, 1980
PhD, University of North Texas, 1984

East Central University - Professor and Crabtree Family Professorship in Business, and Chair, Accounting.

Texas A&M University - Professor of Accounting and Holder of the Andersen Professorship in Accounting
2014 Best Paper Award to Fleischman, Tyson and Oldroyd

“The U.S. Freedman’s Bureau in Post Civil War Reconstruction”

**Richard Fleischman** is Professor Emeritus from John Carroll University. He obtained his MA (’66), his PhD (’73) in History, and an MBA (’83) with an accounting emphasis from the State University of New York Buffalo. Fleischman started his academic career at the University of Hawaii in 1969 and in 1983, he moved to the John Carroll University where he was Professor of Accounting and Chair of the Department of Accountancy from 1986 to 1994. After retiring in 2008, Dick was a Scholar in Residence at the University of South Florida, Sarasota-Manatee (’07/’08). Fleischman has published extensively on British Industrial Revolution cost accounting, US standard costing and slavery accounting. He has been honored with the Academy’s Hourglass Award, named Ohio’s Outstanding Accounting Educator and received a Distinguished Faculty Award from John Carroll University. Dick served as Editor of the Accounting Historians Journal and in 2009 was awarded a Life Membership to the Academy.

**Tom Tyson** is professor of accounting at St. John Fisher College. He received a PhD in Accounting from Georgia State University and has been a continually active scholar with 70 peer-reviewed publications and over 85 presentations in Australia, Canada, Denmark, Ireland, New Zealand, Spain, U.K. and U.S. An article in the 2003 issue of *Advances in Accounting* cited Tyson as one of the five most prolific accounting authors among 201 individuals receiving PhDs in Accounting in 1987. In 2010, Tom was the recipient of the Academy of Accounting Historians’ Hourglass and the Innovation in Accounting History Education Awards.

**David Oldroyd** spent ten years in the accountancy profession before moving into academic life. He is a chartered accountant and a graduate of the Department of History at Durham University (MPhil). He obtained his PhD at Newcastle University.

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2014 Best Paper Award for Excellence
Schultz and Hollister

"The Delaware and Hudson Canal Company: Forming, Financing and Reporting on an Early 19th Century Corporation."

Joan Hollister and Sally Schultz met over 30 years ago, as classmates pursuing the M.S. in Accounting degree at the State University of New York (SUNY) at Albany. Their early collaboration on class projects evolved through the decades, as they both pursued careers in academia. Much of their published historical research is based on archival accounting records kept by individuals and family businesses in Ulster County, New York, during the period from 1720-1850. The current paper examines the formation and annual reporting by one of the earliest U.S. transportation firms to raise equity capital by issuing securities that would trade on New York’s nascent stock market.

Joan Hollister completed her Ph.D. at Union Graduate College (as it is currently known). Most of her career has been spent on the faculty at SUNY New Paltz, where she continues to teach, and provide leadership for the accounting program.

Sally Schultz earned a Ph.D. in Accounting from the Pennsylvania State University. She is a professor emerita at SUNY New York at New Paltz, having recently retired after more than three decades on the School of Business faculty.

Sally Schultz and Joan Hollister
2014 Best Paper Award for Excellence
Garen Markarian

"The Crisis and Fair Values: Echoes of Early Twentieth Century Debates?"

Garen Markarian specializes in financial accounting, corporate finance, and private equity. Previously he has taught at IE Business School (Madrid), HEC (Paris), Bocconi, (Milan), Concordia (Montreal), Rice University (Houston), and Case Western Reserve (Cleveland).

Markarian has published in the area of corporate governance, executive compensation, the banking crisis, and financial statements and valuation. He is an award winning teacher, and his publications have won prizes from the American Finance Association and the American Accounting Association, and mentioned in the Financial Times and CFO magazine.

Previously, He was a consultant for the Standard & Poor’s “Society of Industry Leaders,” and was First Regional Economic Officer for the United Nations (western Asia headquarters). Garen holds a Ph.D. in Management from the Weatherhead School of Management at Case Western Reserve University.

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University and was the winner of the 2013 Hourglass prize. The main aim of David's research is to understand why accounting is such a powerful force in society by exploring its interactions within cultures and organizations. He has worked on topics relating to land management and industrialization in the 18th and 19th centuries since the 1990s, specializing in the accounting and financial technologies underlying activities. His work up to the present has followed three main strands: 1) estate management practice in the North-east of England during the 18th century; 2) plantation management in the Caribbean and American South during the transition from slavery to a free economy; 3) health and the poor in Victorian Newcastle.
Three Recipients of 2015 Margit F. and Hanns Martin Schoenfeld Scholarship Awards

**Liesel Klemcke** is an accounting doctoral student at Stockholm Business School and is interested in studying the history of the financial statement user, financial reporting and the history of the capital markets. Prior to beginning her research at Stockholm Business School, Liesel graduated with a BBA in Accounting (Honors Scholar) from the University of Texas in 1998. She began her career as an auditor with Arthur Andersen and later worked in tax and consulting at regional public accounting firms in Texas and Wisconsin. Klemcke studied abroad at Fudan University in Shanghai and completed her MSc in Accounting, Auditing and Analysis at Stockholm Business School in 2012.

**Sebastian Hoffmann** recently accepted an offer from the University of Edinburgh Business School as a Lecturer in Accounting. Previously, he was an Associate Professor of Accounting and Auditing at HHL Leipzig Graduate School of Management where he will keep an adjunct position. He was also a Fill-in Summer Professor of Finance and Accounting at the University of Bremen. Hoffmann serves on the editorial boards of *Advances in Accounting* and *Journal of Accounting and Management Information Systems*. Prior to joining academe, Sebastian worked in a bank and earned a Diploma in Banking and Business Sciences. During his doctoral studies, he became interested in interdisciplinary and critical research on accounting standard setting and regulation as well as accounting history.

**Tânia Nunes** is a doctoral student of Accounting at the University of Sao Paulo (FEA-USP, Brazil). She led the development of the Deborah Game, an innovative academic game designed to spark undergraduate students interest in Accounting History, freely available online at <www.deborahgame.com>. She has also coordinated the first MOOC (massive open online course) offered by USP in the Coursera educational online platform on the topic of Accounting History.
James McKinney
Receives 2015 Innovation in
Accounting History Education Award

James McKinney, a Clinical Professor of Accounting and Information Assurance at the Robert H. Smith School of Business at the University of Maryland is an award winning author of accounting research, teacher, and student organization faculty advisor. He has served as President of the Academy of Accounting Historians as well as an editor of one of its publications, the *Accounting Historians Notebook*, Vice President – Communications, and is currently an Academy Trustee. He is a CPA and has worked in public accounting, including the national auditing office of his firm, as well as in the internal audit department of a Fortune 500 company. He served as a Board member of the Maryland Association of CPAs. McKinney has given numerous presentations of his research at the national and international meetings of the American Accounting Association, the Academy of Accounting Historians, and the World Congress of Accounting Historians. His research relates primarily to accounting professionalization and organizational issues both current and historic.

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Robertson and Funnell Awarded 2015 Barbara D. Merino Award for Excellence in Accounting History Publication

*Accounting by the First Public Company: The Pursuit of Supremacy*

Published by Routledge, NY, in 2014.

**Warwick Funnell** has worked in universities in Australia and Britain and his research has focused mainly on the history of public sector accountability in both Britain and Australia. He has also been fortunate in developing strong research associations with accounting historians in Italy, Spain and Portugal. Much of his accounting history research has been concerned with the evolution of accountability practices in government and the way in which these have been used as a means to oppress. His paper “Accounting in the Service of the Holocaust” was accepted by Yad Vashem, the Jewish Holocaust Memorial in Jerusalem.

**Jeff Robertson** was born and educated in Cape Town, South Africa, later completing a Masters degree in accounting at Massey University, New Zealand, and a PhD at Wollongong University in Australia. Jeff’s early career was in local government in Cape Town, where he worked as an accountant and auditor. In 1987, Jeff took up a teaching post in Massey University's School of Accountancy where he remained until his recent retirement. Jeff retains a life-long interest in archival history and is currently actively engaged in the transcription of historical genealogical documents.
During the spring semester of 1988, I had the opportunity, privilege and requirement to take Professor Dale Flesher’s course ACCY 607* Accounting Research at the University of Mississippi’s Patterson School of Accountancy. In the accounting history research methodology portion of the course, we were introduced to the steps of collecting evidence of past events, evaluating the evidence and presenting an interpretation of the evidence (venturing into some generalization or conclusion). Additionally, we were instructed on what to look for regarding accounting history research (for example, the effect of accounting changes on the environment and something that tells a story).

In October of 1998 (ten years later), Greta (wife) and I made our initial trip from Mobile, Ala., to Vicksburg, Miss., for a fall break getaway. Upon arriving at the bed and breakfast Anchuca, we were greeted at the front door by the owner, Loveta Byrne. Dressed in period costume, as it was Fall Pilgrimage, she welcomed us to her circa 1830 (with 1847 additions) home and quenched our thirst with that southern drink Coca-Cola (which was first bottled in Vicksburg—1894) as we watched the LSU football game with her. She even asked us if she could get us some Powerball tickets as she was headed across the River later that afternoon to get her allotment for the week. We thought we were in high cotton.

After a southern breakfast the next morning in the mansion’s main dining room, the former first lady of Natchez, Miss., and owner of historic homes in Natchez and New Orleans, La., in earlier years gave us a lengthy tour of the rooms (including period furniture, drapes and furnishings) of the home and the grounds (including the New Orleans-style courtyard and lush gardens). She confidently pointed out the architectural features of Anchuca and the role property taxes had on them. While in the gentlemen’s parlor at the front of the house facing the gallery (veranda or covered porch), she explained that the jib windows were built in place of doors since the number of doors in a house during the antebellum period (time before the 1861-1865 American Civil War) raised the property tax assessment for the owner. That captured my attention and curiosity as an accounting historian and tax accountant. Perhaps, this represented a possible tax history research topic on jib windows.

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Jib Windows
A jib window consists of a double-hung sash window unit over a pair of hinged panels, at times referred to as jib doors or jib windows. Functional or operational jib windows create a floor-length opening when in the open position. To open the jib window, the bottom sash of the double-hung window unit is raised even with the top sash and the two panel doors are swung open into the dwelling against the interior wall. Thus, a doorway is created.

Since 1998, we have toured, some more than once, many of the antebellum homes in Vicksburg (e.g., Anchuca; Balfour, 1835 with 1855 additions; Duff Green, 1856), Natchez (e.g., D’Evereux, 1836; Linden, 1815 with 1835-1845 additions; Melrose, 1845) and Mobile (e.g., Bragg-Mitchell, 1855; Oakleigh, 1833; Stewartfield, 1850). The stories told by the tour guides (and even the owners) regarding the tax related purpose of jib windows are consistent from historic home to historic home and from city to city. But, are these stories accurate? Did antebellum architects and builders take advantage of an existing tax loophole—a legal tax planning technique—while designing houses and buildings during the early 19th century in the South? Thus, did property taxes influence antebellum construction in these selected cities, and if so, in what fashion?

Evidence
Vicksburg
Gordon A. Cotton, long-time director and curator of the Old Court House Museum in Vicksburg, is dedicated to preserving Vicksburg’s past. Regarding the antebellum homes in the South, Cotton claims that the incorporation of jib windows was not property tax related. Jib windows were merely included in the construction of such homes as a means of ventilation and access to the galleries. Thus, the guided tour stories of avoiding property taxes through jib windows are merely folklore.

Vicksburg’s Old Court House Museum, constructed from 1858 to 1860, contains a few of the extant personal property tax records from the antebellum period in its McCardle Research Library. Personal property assessments levied in Warren County (including Vicksburg) are available for 1848, 1851, 1853, 1854, 1857, 1859 and 1860. Some items of personal property assessed the state tax included money loaned at interest, stock in incorporated banks, watches and clocks, bowie knives, slaves, cattle and horses, bales of cotton, gold and silver plate, dueling or pocket pistols, carriages and pianos. Additionally, a school tax and additional assessment by the sheriff were noted. Exterior and interior doors were not among the items taxed in these seven ledgers.
In the McCardle Research Library, there are surviving ledgers containing real estate assessments for 1849, 1850 and 1857 on all lands in Warren County and lots in several surveys of the City of Vicksburg. Items taxed included acres, lots and vacant land. One section of these historic records reflects assessments on real property in “Vicksburg Proper.” The name Victor F. Wilson, owner of Anchuca, appears in these real property assessment ledgers. The lands were assessed a state tax; however, no documentation of the taxation of exterior and interior doors exists in these records.

An interesting discovery, also in the McCardle Research Library, is an 1883 real estate tax ledger for Warren County providing additional insight regarding property taxation. It reflects assessments of acres, lots, vacant land and improvements, including the dollar amount of related state tax. However, it does not reveal the types of improvements (e.g., doors) taxed. The tax year captured in this accounting record followed the antebellum period, the Civil War and the reconstruction era (1865-1877). Thus, the taxation of improvements occurred after the antebellum period.

Natchez
According to Mary Warren Miller, research consultant and programs director of the Historic Natchez Foundation, and Ronald W. Miller, executive director of the same organization, guides proclaim that jib windows were popular in Natchez since there was a tax on doors. Actually, jib windows had nothing to do with property taxes. They were simply an architectural feature intended to provide additional air flow and access to the galleries. Natchez contains the largest number of jib windows in the United States. The earliest documented jib windows in Natchez were those incorporated in the construction of D’Evereux.

Available at the Historic Natchez Foundation, two public notices appearing in The Natchez Courier reflect the items taxed in Natchez during the antebellum period. On February 1, 1847, Mayor John R. Stockman disclosed the actual receipts by Natchez for 1846 and the estimated receipts for 1847. The mayor published the estimated receipts of the city for 1848 on January 26, 1848. During this three year period, sources of revenue for the city included a tax on real estate and items of personal property—sales of goods, wares and merchandise, carriages, watches, clocks, horses, gold and silver plate, pianos, ten pin alleys, slaves and money loaned at interest. No mention of doors was noted.

Mobile
Described as a “born storyteller,” John S. Sledge serves as architectural historian for the Mobile Historic Development Commission. Sledge submits that property taxation had no impact on the architecture of antebellum homes in the South. Architecture was driven by more practical considerations and ease of use. Therefore,
The incorporation of jib windows lacks any connection to avoiding property taxes. These tax avoidance stories simply represent folklore, an early example of urban legends.

Even today, Mobile historic architect Nicholas Holmes, Jr., notes the lack of any contemporary references to property tax avoidance in architecture. The quantity and placement of doors do not affect the property tax assessment of homes and buildings in the South. Thus, this jib window architectural feature was not influenced by taxation issues.

The Mobile Municipal Archives, tucked away in historic downtown, contains surviving tax records for several years during the antebellum period. City Tax Books for 1829-1859 are available. Cook and eating houses, oyster shops, private boarding houses, public taverns and restaurants were examples of taxed real estate. Items of personal property subject to tax included billiard and pool tables, carriage horses, merchandise and slaves. Even nine or ten pin alleys and bowling alleys were noted as taxable property. A special tax on businesses and professions also existed. Yet, doors were not reflected among the property taxed in these documents.

**Conclusion**

This study found no linkage in Vicksburg, Natchez and Mobile between the jib window architectural feature and property tax avoidance during the antebellum period. Jib windows were not utilized to avoid a tax on the number of doors. Instead, they were an architectural device that provided passage with ease and unlimited access between the interior rooms and the galleries, complemented the galleries, provided more direct communication between the people inside and those enjoying the galleries (lots of parties), ameliorated the hot and humid climate (oppressive), provided increased air circulation and maximum ventilation, and enhanced the front of the houses.

The historic homes from the antebellum period in New Orleans and Charleston, S.C., for example, provide additional venues for extending the study of property tax impact on architecture. Perhaps, it is time to make research site visits to these two cities rich in history.

The accounting historian faces the interesting and complex task of uncovering the truth insulated by many layers of embellishment. No history is without myth, and myth can become part of history. Each tour home of historic significance in the South has a story to tell, and docents (along with the owners) capitalize on the visitors’ interest in history with lessons in culture, architecture and daily life in the antebellum period. Folklore, ghosts, history and myths combine to enliven the antebellum period.

ACADEMY OF ACCOUNTING HISTORIANS
BUSINESS MEETING

At the 2015 Annual Conference of the American Accounting Association
Hyatt Regency Hotel, Chicago, IL, West Tower/Bronze Level/Water Tower Rm
Sunday, August 9, 2015  7:00 PM to 8:00 PM

MINUTES

The meeting convened at 7:07 PM.


Attending by proxy (proxy held by):  Deborah Anderson (Moussalli), Jill Cadotte (Cross), Guo Daoyang (Sargiacomo), Tom King (Brearey), Eddie Nabors (Stone), David Oldroyd (D. Flesher), Annette Pridgen (T. Flesher), Jennifer Reynolds-Moehrle (Colson), Andrew Sharp (Spraakman), Richard Vangemeersch (Lazdowski), Peter Wolnizer (Previts).

Guest: Royce Kurtz.

1. Call to order and welcome – President Massimo Sargiacomo

Sargiacomo called the meeting to order.

Moussalli, secretary, declared the presence of a quorum. She announced that the quorum included members present by proxy, as recorded by her prior to the meeting.

Sargiacomo welcomed the group.

2. Trustee meeting update – Chairman of the Board of Trustees Gary Previts

Previts reported very briefly on the proceedings of the trustee meeting which had just taken place, including the financial position of the Academy, the long-term organizational options, and the election of a new corporate director, Eddie Nabors.

(Continued on page 26)
3. Reports

A. Treasurer’s report

In the absence of Treasurer Jennifer Reynolds-Moehrle, her written report was appended to the agenda, as follows:

“The Academy has engaged the firm of Watkins, Ward, and Stafford, PLLC of Starkville, MS (the auditors) for the Form 990 preparation and annual audit completion for each of the last 10 years. For each of those years, the auditors have rendered a clean opinion regarding the Academy’s financial statements and the Form 990s have been filed without any issues. The assets of the Academy were $419,484 as of December 31, 2014, consisting of cash and a very small inventory of hourglass awards. The cash is invested in FDIC-protected money market accounts and CDs. Approximately 72% of the assets are associated with restricted scholarships, awards, and conference funds. For 2015 it is expected that the Academy will come close to break even on operations. More information is available upon request from Jennifer Reynolds-Moehrle, jreynolds.moehrle@umsl.edu.”

B. Membership report

Moussalli noted that the report on Academy membership prepared by Administrator Tiffany Welch was also appended to the agenda (see report at the end of minutes).

4. Election of Officers and Trustees

Trustee Chairman Previts reported that the Board of Trustees had nominated the following slate: (Note: President Elect Colson, having been previously elected, automatically becomes President and does not require nomination.)

Officer nominations: for Vice-President Communication - Lazdowski, Vice-President Partnerships - Sprakman, Secretary - Moussalli-Kurtz, Treasurer - Reynolds-Moehrle. These five offices are, per the by-laws, also Trustee positions.


Summary: Given the above nomination and assuming election, the total number of Trustees next year would be 17 and include 5 Officers and 12 Trustees.
Two Trustees will have terms expiring in 2016 (Baker and Cross); four expire in 2017 (Guo, Kuter, Matsumoto, McKinney); six expire in 2018 (Flesher, Gomes, Guvemli, Previts, Sangster, and Sargiacomo).

Previts moved that the slate be elected. D. Flesher seconded. The question was called.

Moussalli called for the “ayes” and “nays,” including for the proxy votes. The vote was unanimous in favor of the slate.

5. Report of the editor of the Accounting Historians Journal – Editor Gloria Vollmers

The AHJ is under timely production, with the last issue having appeared a little early and the next already being full.

Vollmers announced she would like more Salmagundi items, especially responses to articles.

There are currently 22 outstanding submissions to the AHJ. Seven are under first review, seven are in revise-and-resubmit, and two have been accepted. Four have been rejected or withdrawn.

The Journal’s reviewers this year have done good work. The only issue of concern is an occasional discourteous author.

6. Activities

A. CPE 2015 – Vice President Communications Yvette Lazdowski

Lazdowski announced there were 28 registrants for the history CPE this year, a slight increase over last year. She called for ideas and comments for next year’s CPE.

B. 14th World Congress of Accounting Historians – Pescara, Italy, 25-27 June, 2016 - Sargiacomo

Good flights are available from Rome into Pescara. Six hotels are recommended, of which four are on the beach; all are closer than three miles to the conference venue. Buses will run from the hotels to the venue. The rector of the university will reserve the university for the exclusive use of the World Congress on Saturday and Sunday.

(Continued on page 28)
All activities have been set up and details will be available on a website in the immediate future. [http://www.wcah2016.org/](http://www.wcah2016.org/)

A gala dinner will take place at the Pescara marina. Keynote speakers will include Peter Miller, Gary Previs, and Stephen Walker. An accounting history symposium of journal editors will include Gloria Vollmers for the *Journal of Accounting Historians*, Carolyn Fowler for *Accounting History*, Cheryl McWatters for the *Accounting History Review*, Stefania Servalli for *Contabilità e Cultura Aziendale*, Fernando G. Guiérez Hidalgo for *De Computis Spanish Journal of Accounting History*, and Song Xiaomning for the China Accounting Museum.

Paper submission dates: 29 September, 2015 – 11 January, 2016. Papers will be accepted or rejected within 30 days, on a rolling basis, to accommodate university travel planning deadlines. The 11 January deadline is close to that of the American Accounting Association; authors may submit the same paper to both conferences.

Registration will be open in February of 2016.

7. Academy awards - Sargiacomo

A. The following awards were announced and, for those present, presented:

Hourglass Award - Alan Sangster (Griffith University)

Life Membership Award - Sarah R. Holmes

Thomas J. Burns Biographical Research Award - Tonya Flesher (University of Mississippi)

Innovation in Accounting History Education Award - James McKinney (University of Maryland)

Margit F. and Hanns-Martin Schoenfeld Scholarship - Sebastian Hoffman (University of Bremen), Liesel Klemcke (Stockholm University), Tânia Nunes (University of São Paulo)

Barbara D. Merino Award for Excellence in Accounting History Publication - Jeffrey Robertson (Massey University), Warwick Funnell (University of Kent)

(Continued on page 29)
Best Paper Award – Accounting Historians Journal

- First Place - Richard Fleischman (Emeritus, John Carroll University), Thomas Tyson (St. John Fisher College), David Oldroyd-McCollum (Durham University)
- Award for Excellence - Sally M. Schultz (State University of New York - New Paltz), Joan Hollister (State University of New York - New Paltz)
- Award for Excellence - Garen Markarian (Otto Beisheim School of Management)

B. Awards not given in 2015 (no nominations)

- Alfred R. Roberts Memorial Research Award
- Vangermeersch Manuscript Award

8. Publication and organization options – President-elect Bob Colson

Colson said that three years ago, when he joined the Executive Committee of the Academy, he realized that all its members were getting old. The Academy was losing members, it became harder to produce the AHJ, the costs of AHJ production were high, we had to sign a contract with EBSCO that was advantageous to EBSCO, the SCOPUS deal was achieved only with considerable effort, and it was becoming harder to recruit young people.

The officers therefore looked again at the possibility of joining the AAA as a history section. They have been discussing this possibility ever since, including discussion with AAA leadership. They have also conducted their due diligence to determine what steps this might require of the Academy.

In the Board of Trustees meeting just concluded, the trustees unanimously adopted a resolution to pursue section status with the AAA. Such a decision requires the approval of the membership.

On a practical level, we would continue as a section to function similarly to the way we have in the past. Advantages for the Academy include having our publications produced at lower cost and greater sophistication of access tools, and lower membership dues. The AAA structure would facilitate both leadership and research pipelines for section members. Our awards would continue as they have. Importantly, we would expect finally to achieve increasing membership.

(Continued on page 30)
For the AAA, this would also be a very positive step. Colson said he had spoken to past presidents, the current management and leadership, and the future president. They say they would see this as completing a gap in the AAA portfolio.

Therefore, Colson proposed to the members the following resolution:
“Resolved that the Officers of the Academy of Accounting Historians are authorized to achieve section status for the Academy of Accounting Historians within the American Accounting Association including whatever actions, affiliations, and distributions are appropriate under Academy By law’s Article X [Dissolution] in order to dissolve the Alabama Corporation and relinquish the Academy of Accounting Historian's Internal Revenue Service Tax Exempt [501(c)(3)] status, including Article X’s requirement to then distribute all residual assets to another organization having Internal Revenue Service Tax Exempt [501(c)(3)] status.”

Previts moved that the Academy membership adopt the resolution and Cross seconded. Discussion ensued.

A member asked when this would become effective. The answer was that it would be effective as the AAA work flow occurs. The specific dates are now unknown.

Radcliffe noted that he supports the resolution for all the reasons mentioned, especially the advantage of obtaining help in publishing the journal. Furthermore, it is important that history scholars have a voice on the AAA Council. This move will require a highly disciplined effort on the part of the Academy leadership.

Moerhle agreed. Increasingly, he noted, international credit for scholars is tied to the AAA organization. Making the AHJ a AAA section journal will move the AHJ towards the top tier.

Parker also said he supported the motion. However, he disagreed about the journal ranking to the extent that a journal does not achieve high rankings just by being a AAA journal. The Academy will have to work hard to improve the AHJ’s impact and our impact on the AAA Council.

Sargiacomo noted that all three specialist accounting history journals have been down-scored internationally in recent years, so it is true that AAA status may not be enough. However, having a bigger research umbrella as part of the AAA and having a bigger, more sophisticated publisher may help make

(Continued on page 31)
our case as a journal. Entering SCOPUS has also helped make that case. Quoting the theme of this year’s AAA conference, he urged us to “build bridges to the future” from America to Australia. Accounting scholars worldwide should defend each other as a means of building accounting history research and scholars.

Persson said that AAA section status is much more important in North America in determining journal rankings and D. Flesher agreed.

Moussalli conducted the vote on the resolution, calling the names of the members present both in person and by proxy. The resolution passed unanimously.

Colson remarked on how much work this would require during his tenure as president of the Academy. He said he will be calling on various members to help in the effort.

Chan said he had voted in favor of the resolution, but as a new member of the Academy, he thought it was remarkable how short-lived that form of membership would be. He called for a round of applause for the work of the trustees.

9. Other business

There was none.

10. Presidential transition

President-elect Colson rose to thank President Sargiacomo for all his work during his two-year tenure, which ends this December.

The meeting adjourned at 8:30 PM.

Respectfully submitted,
Stephanie Moussalli, Secretary
### ACADEMY OF ACCOUNTING HISTORIANS

#### MEMBERSHIP REPORT

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First “International Seminar of Accounting History” (ISAH)
Siena, December 3-4, 2015
Piazza San Francesco, no. 7

Department of Business and Law
University of Siena

Supported by

Accademia Italiana di Economia Aziendale
Società Italiana dei Docenti di Ragioneria e di Economia Aziendale
14th WORLD CONGRESS OF ACCOUNTING HISTORIANS
PESCARA, ITALY, 25-27 JUNE 2016

Much time has passed since the “Fourth International Congress of the History of Accountancy” was
successfully organized in Pisa in 1984 by Tito Antoni. The University Gabriele d’Annunzio
(www.unich.it) and its Department of Management and Business Administration (www.dea.unich.it)
are proud to host in 2016 the World Congress of Accounting Historians (www.wcah2016.org) which will
take place in Pescara, the trendy Italian seaside resort.
Supported by the Italian Society of Accounting History (SISR), the 14th WCAH will provide an
international platform for scholars from around the world to present and discuss research across the
full range of accounting history topics and methodological and theoretical perspectives.

Conference Key-note Speakers
We are especially honored and proud to have as key-note speakers:

• Peter Miller (London School of Economics and Political Sciences);
• Gary J. Previts (Weatherhead School of Management - Case Western Reserve University);
• Stephen P. Walker (Business School – University of Edinburgh).

Accounting History Symposium
A symposium will be organized as a pivotal session of the WCAH, where a panel of distinguished editors
and delegates representing accounting history journals will be represented. The symposium will focus
on the status of research in the field, and trends in the worldwide research agenda.

Submission of Papers
Papers in all fields of accounting history research are invited. Full papers are to be submitted in English
by January 11, 2016, and will be subject to the refereeing process. Scholars will be able to submit papers since September 29, 2015 through the submissions form page, and we plan to send papers to
review as they are submitted. Accepted papers will be assigned to parallel sessions. All accepted papers will be published on the conference website (www.wcah2016.org) as refereed conference proceedings, unless otherwise advised.

Submission details
- All papers to be submitted electronically by conference website: www.wcah2016.org;
- All papers should be submitted in PDF format;
- Papers should be 15,000 words or less;
- Only full papers will be considered for refereeing;
- All papers submitted are subject to a blind peer review.

Conference information and inquiries
Conference information and inquiries may be directed to the Convenor, Massimo Sargiacomo,
University G. d’Annunzio, at the following e-mail address: msargiacomo@unich.it
Call for Papers: Special Issue
Accounting History and the Enlightenment

In 1784, Immanuel Kant wrote an essay entitled: “Answering the Question: What is Enlightenment?” (German: "Befreiung der Frage: Was ist Aufklärung?"). The initial paragraph of Kant’s essay defined a lack of enlightenment as existing when people failed to think for themselves, not because of a lack of intellect, but rather due to a lack of courage. Kant’s essay addressed the reasons for a lack of enlightenment and the preconditions necessary to make it possible for people to enlighten themselves. He argued that all religious and state dogmatism and paternalism would need to be abolished and people given the freedom to use their intellect before enlightenment could be said to exist. Of course, Kant’s essay does not constitute a full description of the “Enlightenment”, which is a much broader term encompassing social, political, cultural and economic transformations that began in Europe in the 18th century and which have arguably determined who we are, what we think, and how we act today.

In historical accounting research, references to the Enlightenment have been relatively uncommon. For example, in a doctoral dissertation published by Juan Baños Sánchez-Matamoros in 2002 at the Universidad Pablo de Olavide in Seville, Spain, there was a central reference to the Ilustrados (“Enlightened ones”) in the court of Carlos III in Spain in the 18th century. In this dissertation, Baños argued that the Ilustrados were following the Enlightenment trend of European philosophy, associated with works of Locke, Voltaire, Diderot and Kant during the 17th and 18th centuries. Enlightenment philosophy was highly critical of all forms of traditional authority, particularly those associated with religion and feudalism or aristocratic society. Enlightenment thinking sought to replace fear and superstition with “truth” and the establishment of a new social order based on reason, natural law and political democracy.

Many historians have regarded the process of Enlightenment as being linear and irreversible; however, more recent authors such as Adorno and Horkheimer have argued that there have been contradictory and even dangerous aspects to the process of Enlightenment. Even more recent scholars such as Habermas, Foucault and Lyotard have expressed skepticism about the grand narratives associated with the Enlightenment, which promise that humanity will be liberated through the pursuit of rational knowledge.

This Call for Papers is intended to encompass a wide range of historical periods and methodologies, ranging from research that might trace the evolution of Enlightenment philosophy as an emancipatory project which arose in the 18th century and the resultant effects on political revolutions in France, the United States, Latin America, and in other countries, along with the apparent intertwining between Enlightenment thought and the ideas of the Industrial Revolution and the rise of capitalism. Papers might also address the contras movements against Enlightenment philosophy which developed during the 20th century, resulting in totalitarian dictatorships, two world wars and multiple regional conflicts. Finally, papers might address the more recent treatment of the Enlightenment as an object of skepticism among post-modern critics.

This special issue will welcome papers on the theme, including on the following potential topics:
- Is there a “grand narrative of accounting” which parallels the Enlightenment grand narrative? Is accounting itself an enlightened practice?
- Given the clear relationship between Enlightenment thought and the political revolutions of the late 18th and 19th centuries, have there also been relationships between Enlightenment thought and the rise of capitalism? What role has accounting or accountants played in this process?
- Given the widespread use of accounting technologies (including double-entry bookkeeping) in 18th and 19th century Great Britain, for instance, what are the interrelationships between political and economic liberalism and accounting?
- What role has accounting played in the totalitarian contra movements against the Enlightenment, which occurred during the 20th century?
- What have been the determinants of accounting emergence and change and the implications of accounting on organizational and social functioning and development, especially from the 18th century to the 20th century?
- How have accountants contributed to, or benefitted from, Enlightenment thought?
- Are debates among those who support and those who criticize Enlightenment thought paralleled in some sense by debates among supporters of traditional accounting history and new accounting history?

Papers written in English and in accordance with Accounting History style guidelines should be submitted electronically by 31 October 2016 as per the submission instructions on the journal website: http://ach.sagepub.com/

The special issue is scheduled to be published in late 2017/early 2018 (with papers uploaded onto OnlineFirst once accepted for publication and copy edited). Potential contributors are invited to contact the Guest Editor to discuss their ideas or proposed topics. Kindly send all correspondence to the Guest Editor.

Guest Editor: C. Richard Baker, Adelphi University (Email: Barker3@adelphi.edu)
Upcoming Meetings & 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

Award Nominations

For detailed information on Academy awards and current deadlines, visit the Awards section of the Academy website at http://aahhq.org/awards