



# The Accounting Historians Notebook

Vol. 39, No. 2

© Academy of Accounting Historians

October 2016

## President's Message

**Robert Colson**

*Baruch College CUNY*

### *Academy Becomes a Section of the American Accounting Association*

This is an exciting time for the Academy as we leverage our successful past to expand our reach as a 21<sup>st</sup> century global organization. In 2015 the membership voted to authorize the Academy leadership, under the direction of President Massimo Sargiacomo, to actively pursue an affiliation with the American Accounting Association (AAA). A small team worked diligently through the late Fall of 2015 and early Winter of 2016 to prepare a Prospectus to present to the AAA, outlining the value proposition of making the Academy a section within the organization. The Prospectus was presented to AAA leadership and in the Spring of

2016 the American Accounting Association Board of Directors voted unanimously to recognize the Academy of Accounting Historians as a new section. The news of the AAA vote was announced at the 2016 World Congress and the Academy of Accounting Historians was welcomed at the AAA Centennial meeting in August 2016 as the newest section of the AAA.

The leadership of the Academy has designated a transition team which is working with AAA staff to transfer the operations and dedicated resources of the Academy to the new section within the AAA structure,



**American  
Accounting  
Association**

**Academy of  
Accounting Historians**

# THE ACADEMY OF ACCOUNTING HISTORIANS

<http://aahhq.org>

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*Baruch College CUNY*

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University G.d'Annunzio of Pescara

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University of Alabama

## 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  
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# President's Message

## Robert Colson

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with a planned completion of Spring 2017. Accordingly, the Accounting Historians Journal will be published as an AAA section journal beginning with Volume 44 in June, 2017.



The exciting possibilities that lie ahead for the Academy have already taken hold within our membership as reflected by the recent donation to kick-off the 21<sup>st</sup> Century Historical Development Fund. The new section provides a great platform to further our mission, to *encourage research, publication, teaching and personal interchanges in all phases of accounting history and its interrelation with business and economic history including the environment within which they developed.*

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### **AAH Officers & Trustees as of January 1, 2017**

*According to the bylaws, the following officers and trustees will be in place from January 1, 2017 through the AAA Annual Meeting in August 2017 in San Diego, CA.*

#### **President**

Robert Colson  
*Baruch College CUNY*

#### **President-Elect**

Jennifer Reynolds-Moehrle  
*University of Missouri-St. Louis*

#### **Secretary**

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- Gary J. Previts, Chair (*CWRU*)
- Massimo Sargiacomo (*Univ G.d'Annunzio of Pescara*)
- Stefania Servalli (*Univ of Bergamo*)
- Alan Sangster (*University of Sussex*)
- Mary S. Stone, Corporate Agent (*University of Alabama*)



## Academy Member Spotlight: Stephan Fafatas

*Washington and Lee University*

Stephan Fafatas is the Lawrence Term Associate Professor of Accounting at Washington and Lee University's Williams School of Commerce. He joined the Washington and Lee faculty in 2006 after completing his Ph.D. in Accounting at the University of Colorado. Professor Fafatas obtained his CPA license in Texas and prior to his career in academics he worked for Arthur Andersen. He currently lives in Lexington, Virginia with his wife, Angie, and their three children, Sophia, Dean, and Zoe Evelyn.

Professor Fafatas teaches classes in financial accounting and financial statement analysis during the winter and fall terms. He recently developed an undergraduate course on accounting history topics that is offered during Washington and Lee's four-week spring term. A good portion of that class is focused on exploring the university's Special Collections materials to gain insight on the financial history and activities of local businesses. Plans going forward include incorporating a student project into the class that will improve the digital finding aids for the university's collection of business and accounting records. Pro-

fessor Fafatas received the 2014 Innovation in Accounting History Education award from the Academy of Accounting Historians in recognition of his work in developing this class.



Professor Fafatas' prior research includes capital markets studies that explore issues related to financial analysis, earnings quality, and voluntary disclosure. His more recent work is directed towards both the history of financial reporting and the pedagogical use of historical accounting records. Indeed, one area that Professor Fafatas is passionate about is using historical accounting information to enhance the presentation and coverage of financial accounting topics in the classroom. He believes the overall learning experience is improved when students see not only the current accounting rules, but also consider changes in accounting practice over

*(Continued on page 13)*

# Academy Holds Annual Business Meeting and Ice Cream Social at the American Accounting Association Annual Meeting in New York



*Former Academy President, Massimo Sargiacomo; AAA President, Bruce Behn;  
and Academy President-Elect, Jennifer  
Reynolds-Moehrle*



*Lots of ice cream bar wrappers, hopefully  
this means that the ice cream was good!*



*Academy President-Elect, Jennifer  
Reynolds-Moehrle & the Section Logo*





*Royce Kurtz, Stephanie Moussalli, AAA President-Elect Anne Christensen, Gary Previts*



*Gary Spraakman, Yvette Lazdowski, Bob Colson,  
Dale Flesher, Jennifer Reynolds-Moehrle*



*Nohora Garcia presents during AAA history session.*

# Academy Holds Annual Business Meeting and Ice Cream Social at the American Accounting Association Annual Meeting in New York



*Tom King moderates history session and presentation  
by Vaughan Radcliffe.*



*AAA Chief Operating  
and Financial Officer,  
Randy Greene and  
Academy President,  
Bob Colson*

# 14th World Congress of Accounting Historians *Pescara, Italy*



*Gathering for the opening plenary session at the Teatro Marrucino.*



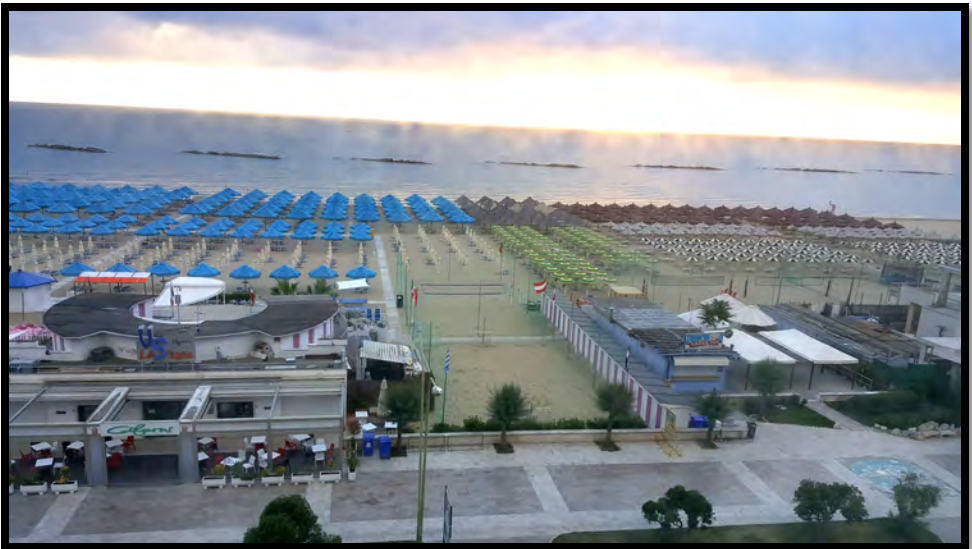
*AAA President  
Bruce Behn, Uni-  
versity of Tennes-  
see, a special  
Congress guest,  
does some win-  
dow shopping in  
Pescara.*



# 14th World Congress of Accounting Historians *Pescara, Italy*



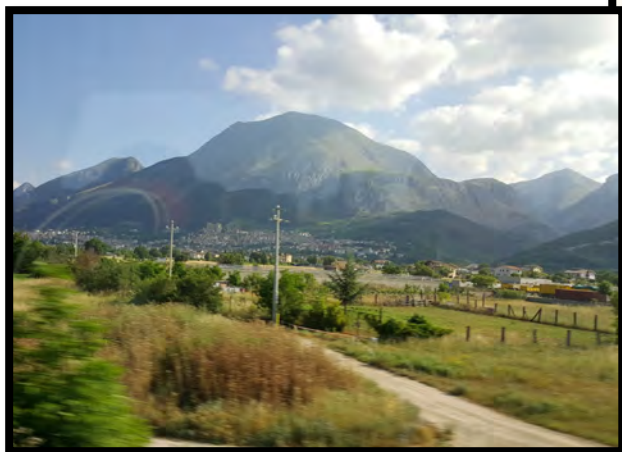
*AHJ Editor Gloria Vollmers (second from left) lunches with  
Congress guests from around the globe.*



*A view of the beach in Pescara at sunrise - the Adriatic Italian Riviera.*



*Four Cavaliers - Celebrating the Cleveland NBA Championship in Pescara.  
G. Previts, R. Vangermeersch, B. Behn, M. Sargiacomo*



*Clockwise from left:  
mountains between Rome  
and Pescara, final lunch-  
eon on the beach, WCAH  
posters on the piazza.*

# **Doris M. Cook**

## **Former Academy President, Trustee, Secretary and Life Member, Passed Away in January of This Year**

Doris M. Cook, the first woman hired as a full-time accounting professor at the University of Arkansas, who taught at the Sam M. Walton College of Business for 53 years, passed away January 4, 2016. She was 91.

Cook joined the Walton faculty in 1947 and taught at the school until 2000, including three years teaching part-time after her retirement in 1997.

Known for a long list of firsts at the U of A, Cook was best known to her accounting students as a beloved teacher and as the professor who wore red to class every day.



“Dr. Doris Cook was a woman of many firsts, including first in the hearts of generations of accounting students,” said Karen V. Pincus, Walton College accounting professor. “She dressed in Razorback red every day, and her devotion to the University of Arkansas knew no bounds – an unforgettable professor.”

Cook was honored over the years for research and teaching and for her many firsts at the university and in the state and the nation. Among those were:

- First full-time woman professor hired in the Department of Accounting
- First woman Certified Public Accountant in Arkansas
- First woman member of the Arkansas Society of CPAs
- First woman to serve on the National Council for BAPsi, International Honor Organization for Financial Information Students & Professionals
- First woman to serve as national president of Beta Alpha Psi
- First woman at the University of Arkansas to hold an endowed lectureship or chair (the Nolan E. Williams Lectureship in Accounting)
- First woman at the University of Arkansas to hold rank of University Professor

In 1946, Cook earned a Bachelor of Science in business administration and in 1949 a Master of Science, both were in accounting and from the U of A. Cook graduated as the most outstanding scholastic senior and was elected to *Who's*

*(Continued on page 13)*

# **Former Trustee & 3rd Congress Organizer, Robert “Bob” Henry Parker Leaves a Long Legacy**

Robert Henry Parker was born in September 1932 in North Walsham, Norfolk and passed away on July 24, 2016 in Exeter, Devon, England. He earned an economics degree at University College, was articled in a London firm of auditors and qualified as a chartered accountant in 1958.



Immediately after qualifying, he took a job in Nigeria with Cassleton Elliott (a legacy firm of KPMG). Less than two years later, he was lecturing at the University of Adelaide. Then he was at the University of Western Australia (UWA), LSE, Manchester Business School, INSEAD in Fontainebleau and the University of Dundee (for six years). After this, Bob held the inaugural chair of accounting at the University of Exeter from 1976 until retirement in the 1990s.

*Source: University of  
Dundee Archive  
c. 1980*

Bob's influence on British academe was great. In the 1960s, he helped resuscitate the Association of University Teachers of Accounting (AUTA), which became the British Accounting Association (BAA) and then BAFA. He was chairman of the AUTA in 1977/8. In 1966, he was the founding editor of a journal which became the British Accounting Review. In 1975, four years after it was founded, Bob became the editor (and then joint editor) of ABR for 18 years.

Bob's contributions to literature were mainly in two fields: international aspects of financial reporting, and the history of accountants and accountancy bodies. He published 30 books and 20 chapters in the books of other editors.

The Third International Congress of Accounting Historians was held at the London Graduate School of Business Studies during August 16-18, 1980. The Accounting History Society (England) organized the Third Congress, and Robert H. Parker and Geoffrey A. Lee served as primary coordinators.

Bob's many contributions were acknowledged by the BAA's 1996 'Distinguished Academic Award' and the 2003 American Accounting Association's 'Outstanding International Educator' award.

*(Continued on page 13)*



## **CONGRATULATIONS**

Emerald Group Publishing

Awards for Excellence 2016

Outstanding Author Contributions – Accounting & Finance

Studies in the Development of Accounting Thought

*History of Management Accounting in Japan: Institutional & Cultural*

*Significance of Accounting*

Hiroshi Okano

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time. Professor Fafatas' other current research focus relates to the history of financial reporting in the U.S. He is particularly interested in the evolution of financial statement presentation and disclosure choice among 19<sup>th</sup> century transportation companies.

Stephan is a recently elected Vice President of the Academy of Accounting Historians. He is a member of several organizations related to both his personal and academic interests in history including the Virginia Historical Society, the Rockbridge (VA) Historical Society, and the Society for American Baseball Research.

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*Who in American Colleges and Universities*. She received her doctorate from the University of Texas at Austin in 1968. In 1997, she was honored as the accounting department's outstanding alumna.

*Information from an article by the University of Arkansas, Sam M. Walton College of Business, January 8, 2016.*

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Bob leaves another legacy in Australia: a daughter (Theresa) and granddaughter (Carina), who flew back to Exeter in time to be with him, his ailing wife (Agnelle) and his son (Michael) for his last few weeks.

## **REFERENCES**

Nobes, Christopher. "Robert Henry Parker, 1932–2016." *Accounting and Business Research* 46.7 (2016): 786-788. *Taylor & Francis Online*. Web.

Coffman, Edward N., Yvette J. Lazdowski, Gary J. Previts. "A History of the Academy." *Accounting Historians Journal*. 41.2 (2014).



# Long-Time Academy Member John A. Yeakel Awarded Life Membership in August 2016; Sadly Passes Away the Same Month

John A. Yeakel, a professor emeritus of management and Latin American studies at the University of New Mexico and a prominent member of the state's accounting community, died Aug. 30 in Albuquerque after a lengthy fight with melanoma. He was 85.



Yeakel was born on Christmas Day 1930 in Pennsylvania, where he later worked for banks in Bethlehem and Quakertown. After serving in the Army as a pharmacist during the Korean War, he received his CPA license and earned his bachelor and master's degrees in accounting and finance from Pennsylvania State University. He taught at Penn State for a couple of years before moving to Santa Fe in 1963 to work as a senior auditor for Peat, Marwick, Mitchell & Co. He subsequently received his Ph.D. from the University of Florida, where he was an accounting instructor.

From 1965-1988, Yeakel taught finance and accounting at the UNM Anderson School of Management and Latin American studies from 1988-1990.

He was the recipient of several awards for teaching excellence, authored a number of articles for professional journals, and was active in a host of professional organizations. In 1991, he received the New Mexico CPA Society's first Lifetime Achievement Award in Accounting Education.

From Richard Vangermeersch:

*"I was introduced to John by Williard Stone, the long-time chairman of the Accounting Dept. at the University of Florida and a key founder of The Academy of Accounting Historians. John and I bonded at the very memorable 4th World Congress of Accounting Historians at Pisa in 1984. Were very entertained, as the only non-Italians, at a session on the Borgia family. The discussion was in Italian, which we did not understand, but the passion of the discussion was entertaining. John and his wife, Deborah, exchanged Christmas cards with me. We did speak on the phone a few times through the years about The Academy, to which John and Deborah were kind and generous donors. Farewell to a good friend."*

Yeakel is survived by his wife, Deborah W. Davis, a former APS teacher whom he married in 1969. He also is survived by two sisters and three brothers.

## Massimo Sargiacomo Receives 2016 Hourglass Award

Massimo Sargiacomo is a tenured Professor of Accounting and Public Management in the Department of Management and Business Administration at the University G.d'Annunzio of Chieti-Pescara where he has also been sole Vice-Rector to Administration and Management, President of the Bachelor Degree Undergraduate Course on Economics and Management, President of the Research Committee of the Faculty of the Managerial Sciences, as well as of the Department of Management and Business Administration, and is still Director of the Phd Programme in "Accounting, Management and Business Economics". In addition to his current roles, he has active research collaborations with several colleagues at diverse universities, for example: Edinburgh Business School and Toronto Schulich School of Business.



Sargiacomo is a qualified chartered accountant and holds a degree in Economics and Commerce studies, a master's degree in Direction and Management of Healthcare Organizations, and a doctorate in Economics and Management of Businesses and Financial Institutions. He has also completed post-graduate coursework at Harvard University's School of Public Health. In the past 15 years, from Australia to America, Massimo has delivered speeches on Accounting History and Contemporary Accounting issues.

Massimo is currently serving on the editorial boards of several academic journals, including: *Critical Perspectives on Accounting*; *Accounting, Auditing and Accountability Journal*; *Accounting History Review*; *Accounting History*; and *De Computis*. He has published over 50 academic papers in Italian and international refereed journals and is the director of the McGraw-Hill Education International Refereed Book Series: Contemporary issues in Accounting and Auditing (e.g. *Financial Distress in Italian Public Administrations*, McGraw-Hill, London-New York 2016) and co-editor of other books, including *Accounting and Food* (Routledge, London, 2016).

Sargiacomo was the 2014-15 President of the Academy of Accounting Historians and is currently serving on the Board of Trustees. In addition, Massi-

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# 2016 Vangermeersch Manuscript Award Received by William H. Black

## **“The Unintended Consequences of Tax Policy: How Mississippi’s *ad valorem* tax structure led to environmental devastation “**



Bill Black's doctoral classmates at Ole Miss accused him of having an unfair advantage in their Accounting History seminar because he lived through so much of it. During Bill's career as an accountant: the FASB was formed (and Bill served on the FASB research staff during the production of *Qualitative Characteristics and Elements of Financial Statements*); the Big 8 became the Final Four (and Bill audited or consulted for half of the big firms); Penn Central went bankrupt and re-emerged (Bill worked for a company acquired by Penn Central to use up some tax loss carry-forwards before expiration); specialty designations proliferated (Bill holds credentials as ABAR, ABV, CFE, CFF, CMA, CPA, and CVA); Y2K didn't crash the economy (Bill advised Fortune 500 companies and national governments on Y2K business risks); Enron and WorldCom scandals sparked renewed interest in accounting ethics (the motivation for Bill to return to school in 2007 to seek his doctorate); and the Pathways Commission was formed (Bill served as Official Historian and wrote a briefing paper for the Commission on the historical context for changes in accounting education). Other developments in accounting also occurred without Bill's direct involvement.

Bill had the opportunity to learn from and work with many outstanding accounting educators, including Homer A. Black (Bill's father), Ike Reynolds and Harold Langenderfer (UNC faculty), Joe Cramer and Bill Schrader (Penn State faculty), Bob Sprouse, Reed Storey, Maurice Moonitz and David Solomons (at the FASB), Dale and Tonya Flesher (Ole Miss faculty), and Gary Previts, Tim Fogarty, Larry Parker, Mark Taylor, Yi-Jing Wu, and Greg Jonas (colleagues at Case Western), plus too many others to include in a single list. After teaching assignments at Case Western, Illinois, and Emory, Bill has settled in as part of the accounting faculty of the Mike Cottrell College of Business at the University of North Georgia.

## **Gary Spraakman Awarded 2016 Barbara D. Merino Award for Excellence in Accounting History Publication**

*Management Accounting at the Hudson's Bay Company:  
From Quill Pen to Digitization*

Gary Spraakman is a professor of management accounting at the School of Administrative Studies, York University where he teaches management accounting. Since 1999, he has been active with the Academy. His research interests include accounting history, management accounting, and accounting education. He is a CPA, CMA, and he worked for 14 years as an accountant at various Canadian companies prior to undertaking a PhD and an academic career. He is happily married to Cherilyn; they have three adult children and two grandchildren and counting.



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## **Diane Roberts is the Recipient of the 2016 Alfred R. Roberts Memorial Research Award**

Diane H. Roberts is Professor of Accounting at the University of San Francisco. She has twice been the Director of the American Accounting Association's Symposium on Research in Accounting Ethics. Diane is an Associate Editor of *Accounting and the Public Interest*, the journal of the American Accounting Association's Public Interest Section, and on the Editorial Board of the journal, *Research on Professional Responsibility and Ethics in Accounting*. She was awarded the Third Annual Glen McLaughlin Prize for Research in Accounting Ethics by the Oklahoma Center for Accounting Research and a Post-Sabbatical Merit Award by the University of San Francisco.



Diane's project is based on the ninth goal from Professor Emeritus Richard Vangermeersch's List of 35 Goals: "Accounting historians should expand their

*(Continued on page 18)*

# Martin Persson Accepts 2016 Thomas J. Burns Biographical Research Award

Martin E. Persson is an Assistant Professor of Managerial Accounting and Control at the Ivey Business School. He holds a BSc in Accounting, an MSc in Accounting, Organizations and Institutions from London School of Economics, and a PhD in Accounting from Royal Holloway University of London.



Martin's research interests are broadly within the field of critical accounting research and accounting history. He is particularly interested in people, ideas, and institutions from the 1900s and is currently focusing on the development of economic models and calculative practices as well as classical accounting theory and measurement issues. His research interests have taken him to various archives, such as those found at the Universities of Northwestern, Columbia, and Illinois at Urbana-Champaign.

Martin has published several articles in the *Accounting Historians Journal*, *Accounting History*, and *Meditari Accountancy Research*, and he has served as an ad-hoc reviewer for journals such as *Accounting History Review*, *Accounting, Auditing & Accountability Journal*, and *European Accounting Review*. He has also published an edited book with Routledge, as part of their Studies in the Development of Accounting Thought Series, and has another book forthcoming.

At Ivey Business School, Martin teaches Financial Fundamentals in the Honors Business Administration program and the research course in the Graduate Diploma program. For his teaching, he received the 2015 David G. Burgoyne Teaching Award for Outstanding Commitment to Student Development.

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horizons to include a broader scope of accounting historical figures like women and various minority groups.” Tentatively titled *Women and Minorities in Accounting Occupations in the 1940 US Census*, this project will ascertain the extent and nature of women and minority participation in accounting occupations. Diane is the author of several accounting history papers using Census data, most relevantly *Women in accounting occupations in the 1880 US Census* in *Accounting History Review*, 2013, and has published in the *Accounting Historians Journal*.



# **Edgard Cornacchione Receives 2016 Innovation in Accounting History Education Award**

In the GETEC-FEA-USP (Lab of Technology Education in Accounting at the University of Sao Paulo), Professor Edgard Cornacchione headed research to develop a game to support the learning of accounting history by undergraduate students. From the research came the DEBORAH Game, Double Entry Bookkeeping OR Accounting History. The DEBORAH game is comprised of four historical periods: 1) Ancient Accounting History; 2) Medieval Accounting History; 3) Modern Accounting History; and 3) Contemporary Accounting History. Use of the game has been integrated into the University of Sao Paulo's free Accounting History course on Coursera and it is also being used in an undergraduate course of accounting at a public college in Brazil.

Edgard Cornacchione, Ph.D., is Full Professor at the University of Sao Paulo (USP, Brazil), where he served as the Chairman of the Department of Accounting and Actuarial Sciences (2010-2014). Dr. Cornacchione is a Brazilian chartered accountant and holds a Ph.D. in Accountancy from USP and a Ph.D. in Education from University of Illinois at Urbana-Champaign (USA). He has published many studies and books with a record of successful grant application and funded projects (e.g., FIPSE/CAPEES). He acts as editorial board member and reviewer for journals and conferences in the United States, Europe and Brazil. His research interests gravitate around repositioning Accounting in relation to long term sociotechnical disruptions with large impact on business and professional capacities, in both academic and corporate environments, including effects of advanced technologies.



*Couldn't make it to Pescara this year?*

**Attend the 15th World Congress of Accounting Historians  
Saint Petersburg, Russia  
2020**



# **Michele Bigoni**

## **Selected as the Recipient of the 2016 Margit F. and Hanns Martin Schoenfeld Scholarship Award**

**Michele Bigoni** holds a PhD in Accounting and Finance from the University of Ferrara, Italy. He has been recently appointed as a Senior Lecturer in Accounting at the Kent Business School, University of Kent. Previously, Michele was Lecturer in Accounting at the Queen's Management School, Queen's University Belfast, where he has received in 2015 the Head of School Prize for Research. His research interests cover private, public sector and not for profit accounting.



Accounting history is a relevant field of interest, where he has focused on the role of accounting in churches. Michele's research has been published in highly ranked Anglophone and European journals, two of the most recent publications appearing in *Accounting, Auditing and Accountability Journal* and *Critical Perspectives on Accounting*. He has been recognized as one of the "thought leaders" in the field of accounting history and religion (Cordery, *Accounting History*, 2015, p. 447). He is currently interested in investigating the role of accounting in the exercise of State power from a historical perspective, with two of the main projects he is carrying out focusing on the Alla Scala Opera House in Fascist Italy and the University of Pisa in the XVI century Grand Duchy of Tuscany. Michele is also Fellow of the Higher Education Academy.

### **Second European Colloquium on Qualitative Research Methods in Business and Accounting**

**Led by Professor Lee Parker**  
*(RMIT University, Melbourne, Australia)*  
**Braga, Portugal - 3-4 April 2017**

The site provides information about guest presenters, the program and a brief outline of each of the eight formal presentations being made. Once open, registration to participate will be available on the same site with hotel suggestions in Braga.

#### **Questions?**

Delfina Gomes, University of Minho, Email: [2eqc2017@eeg.uminho.pt](mailto:2eqc2017@eeg.uminho.pt)

Convenor, 2nd European Qualitative Colloquium

Website: <https://www.eeg.uminho.pt/en/investigat/second-european-colloquium/Pages/default.aspx>

**2015 Best Paper Award to  
Martin Persson**

*(Western University)*

**and**

**Christopher Napier**

*(Royal Holloway, University of London)*

“R. J. Chambers and the AICPA’s Postulates and Principles  
Controversy: A Case of Vicarious Action”

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**2015 Best Paper Award for Excellence**

**Alan Sangster**

*(University of Griffith)*

“Earliest Known Treatise on Double Entry Bookkeeping by Marino de  
Raphaeli”

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**2015 Best Paper Award for Excellence**

**D’Arcy Becker, Marcy Orwig and**

**Aimee Pernsteiner**

*(University of Wisconsin - Eau Claire)*

“Symbolic Versus Substantive Regulatory Disclosure Requirements:  
The Case of Ford Motor Company in the Early 1900s”

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mo is the delegate to international relations of the Italian Society of Accounting History (SISR). In 2016, Massimo served as convenor of the XIV World Congress of Accounting Historians, in Pescara, Italy.

In 2009, Massimo was the recipient of the Best Manuscript Award for a paper published in the journal, *Accounting History*, and in 2012, he won the Thomas Burns Biographical Research Award for a co-authored paper published in *Accounting History Review*. His current research is focused not only on accounting and business history, but also on Accounting for Natural Disasters and Accounting for High-Fashion/Luxury Companies.

## **ACADEMY OF ACCOUNTING HISTORIANS BUSINESS MEETING**

**At the 2016 Annual Conference of the American Accounting Association  
Hilton Midtown, New York, New York  
2<sup>nd</sup> Floor, Gibson Room  
Sunday, August 7, 2016**

### **MINUTES**

The meeting convened at 7:00 PM.

Present: Robert Colson (president), C. Richard Baker, Jesse Boyles, Joann Noe Cross, Stephan Fafatas, Dale Flesher, Tonya Flesher, Joel Jameson, Tom King, Mikhail I. Kuter, Yvette Lazdowski, Garen Markarian, Yoshinao Matsumoto, Barbara Merino, Stephanie Moussalli, Sven-Arne Nilsson, Pedro L. Ortiz, Lee Parker, Martin Persson, James Peterson, Gary Previts, Vaughan Radcliffe, Jennifer Reynolds-Moehrle, Diane Roberts, Reed Roig, Alan Sangster, Massimo Sargiacomo, Gary Spraakman, Mitch Stein, Greg Stoner, Anna Vysotskaya, Gloria Vollmers, Greg Waymire.

Attending by proxy (proxy held by): Jill Cadotte (King), Guo Daoyang (Previts), Oktay Guvemli (D. Flesher), Jim McKinney (Sangster).

Guests: Renato Ferreira Leitão Azevedo, David Boynton, Erica Carroll, Silvia Casa Nova, Randy Greene, Royce Kurtz, Paul Markson, Mary Stolberg.

### **Call to order and welcome – President Bob Colson**

Colson called the meeting to order. He reported that AAA president Bruce Behn had announced the official decision for the AAH to become the Academy of Accounting Historians Section of the AAA. Today, the AAA Publication Committee made its official decision to accept the *AHJ* as an AAA journal. The AAA plenary session tomorrow will be overwhelming. There are over 3,500 attendees at the AAA meeting this year. At the plenary, all the gonfalons will be in front except ours. Jennifer Reynolds-Moehrle will carry in the new Academy of Accounting Historians Section gonfalon alone. Behn will introduce the new section to the assembly and also introduce Bob Colson, Massimo Sargiacomo, and Reynolds-Moehrle. The celebratory process, an amazing welcome, will be used for future new sections, as well.

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## **Trustee meeting update and report of the president – Colson**

Colson thanked the AAH transition team, Dale Flesher, Previts, and Reynolds-Moehrle, along with their AAA counterpart, David Boynton and our new liaison Erica Carroll, as well as Spraakman for his work on our publications transition issues.

The Academy of Accounting Historians Section (AAH Section) will officially begin on June 1, 2017. The AAH assets will be transferred to the AAA but retain their dedicated purposes. Eventually, the AAH Section dues will be lower. The next dues we pay, to the AAH, will pay for 18 months of membership and bridge the transition period to the AAA AAH Section. Then the AAA will pick up the dues process, as it does for other sections.

The AAH offices will continue in the new entity, with the president holding his or her position for two years. Our by-laws have been changed to conform to the requirements of the AAA. Next year will have short officer years, because the AAA's office-holding and fiscal years are not the same.

Colson asked Vollmers when the new *AHJ* would come out under AAA auspices. Answer: June, 2017.

## **Reports**

### **A. Treasurer's report – Reynolds-Moehrle**

At December 31, 2015, AAH total assets were \$402,268. This included a decrease in net assets of \$9,075 over the previous year, mostly due to awards. All the assets are with the Bank of America and PNC.

Transition to AAA section status:

The AAH has hired an attorney in Alabama to help with the transfer to AAA status, which is comparable to a merger. The current details concerning dedicated resources will be maintained. The Alabama corporate entity of the AAH will dissolve in late 2017.

When we AAH members receive our dues statements this time, there

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will be an optional \$20 print fee, to receive hard copies of the *AHJ*. This money will go to the AAA. Since we pay our dues in November, we will not have to pay the AAA the \$45 for their 2017 billing cycle.

Nilsson remarked that not all AAH members are also AAA members. Reynolds-Moehrle responded that this is true, but in the future, AAH Section membership will only be available to AAA members.

Reynolds-Moehrle said that in November of this year, members will receive a bill from the AAH, and will pay that entity for the last time.

Colson announced that the AAH Board of Trustees had today approved a new research donation, funded by a generous gift and to be called the Academy of Accounting Historians 21<sup>st</sup>-Century Historical Development Fund.

### **B. Membership report – Moussalli, on behalf of Tiffany Welch**

Over the year ending July 31, 2016, total AAH membership declined 4%, from 250 to 239, continuing a years-long decline. Individual membership increased slightly, by 2%, from 221 to 225, driven by an increase in non-U.S. members.

### ***Accounting Historians Journal* report – AHJ editor Vollmers**

The *AHJ* has been going very well recently. Enough papers have already been accepted for the December 2016 issue. 17-20 additional articles are under revision. An increasing number of international submissions have been received. Both 2017 issues will use AAA formatting.

Items are needed for the Salmagundi section, from summaries to thought pieces to reminiscences of the recent WCAH meeting and so forth. These will be editorially reviewed.

### **Eli Mason, remembered**

Colson reported that Eli Mason had a column in *Accounting Today*, though he was blind. The last time he and Colson talked, his wife was reading for him. Mason and his wife originally met in New York.

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When Mason had something interesting or controversial on his mind, he and Colson would talk. He had planned to speak to Colson again recently, but died before he (Mason) could tell Colson what the most recent controversial item was about.

## **Activities**

### **A. CPE session at AAA – Lazdowski**

There were 27 attendees this year, about the usual number. Presumably, we will have another CPE session at the 2017 AAA meeting. The discussions were good; members are encouraged to spread the news of these CPEs to their colleagues.

### **B. World Congress of Accounting Historians 2016, 2020 – Sargiacomo**

At the WCAH in Pescara, there were 250 attendees.

On June 24, a meeting of the past conveners was held, at which St. Petersburg, Russia was chosen for the 2020 conference.

The conference plenary speakers included Peter Miller, Stephen Walker, and Gary Previts. 102 papers were accepted out of 130 submissions. In addition to the 3 plenary addresses, 98 papers were presented by authors from 20 countries. Six accounting history journal editors were there. Afterwards, Sargiacomo received more than 200 emails commenting positively on the conference. Attendees and their guests also enjoyed the opera singers, the beach, and other activities.

## **Presentation of Academy awards – Colson**

Life Membership Award – John Yeakel (Emeritus, University of New Mexico)

Alfred R. Roberts Memorial Research Award – Diane Roberts (University of San Francisco)

Barbara D. Merino Award for excellence in Accounting History Publication – Gary Spraakman (York University)

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Innovation in Accounting History Education Award – Edgard Cornacchione (University of São Paulo)

The award was accepted on Cornacchione's behalf by Casa Nova, who read his remarks of appreciation for the award, which was for his work on a learning game, DEBORAH.

Margit F. and Hanns-Martin Schoenfeld Scholarship – Michele Bogoni (Queen's University Belfast)

Thomas J. Burns Biographical Research Award – Martin Persson (Western University)

Persson expressed his appreciation for the award, which has allowed him to travel to archives and meet with such people as Stephen Zeff. Persson has learned the importance of biographical research and hopes to do more in the future.

Vangermeersch Manuscript Award – William Black (University of North Georgia)

The award was accepted on Black's behalf by Moussalli, who read his remarks of appreciation: "This paper springs from an archival research project assigned and mentored by Dale Flesher during my coursework at Ole Miss. Without his encouragement, I would not have had the opportunity to learn important lessons about researching accounting history. In this case, I went into the project expecting to write a traditional financial history of a family lumber company -- but the data did not cooperate. I learned that you have to let the data tell its own story, and that is why this somewhat unusual paper has no financial statement data but lots of insights into the forces that drive business decisions. I appreciate the opportunity to acknowledge Dale's strong positive influence on my development as an accounting scholar."

Best Paper Award, *Accounting Historians Journal*

First Place – Martin Persson (Western University) and

Christopher Napier (Royal Holloway, University of London)

Award for Excellence – Alan Sangster (University of Griffith)

Award for Excellence – D'Arcy Becker, Marcy Orwig, and

Aimee Pernsteiner (all of University of Wisconsin–Eau Claire)

Hourglass Award – Massimo Sargiacomo (Università G.d’Annunzio di Chieti-Pescara)

Colson announced that Sargiacomo had been selected by a committee of himself as president, Greg Waymire, and Tom Tyson. The Hourglass is presented to a person who is a leader both in scholarship and in service to the Academy.

### **Election of officers and trustees – Action item**

Dale Flesher, as chairman of the Nominations Committee, reported that the Board of Trustees had nominated the following slate: (Note: President Colson, now serving a two-year term, continues as president.)

Officer nominations: for President-Elect - Reynolds-Moehrle; Vice-President Communications – Fafatas; Vice-President Partnerships – Spraakman; Treasurer - Lazdowski; Secretary – Moussalli. These five offices are, per the by-laws, also trustee positions.

Trustee nominations: C. Richard Baker, Joann Noe Cross, Stefania Servalli.

Vollmers moved that the slate be elected. The motion was seconded. Moussalli called for the “ayes” and “nays,” including for the proxy votes. The vote was unanimous in favor of the slate.

### **Other business**

There was none.

The meeting adjourned at 7:50 PM.

Respectfully submitted,  
Stephanie Moussalli, Secretary

#### **Note on Meeting Minutes:**

Copies of the Business Meeting minutes and the Officers & Trustees Meeting minutes from 2006 - 2016 are available on the Academy website. Members must log onto their account and select “Meeting Minutes” under the “Members” tab. If you do not remember your password and/or have trouble resetting your password, please contact Academy Administrator, Tiffany Welch, at [acchistory@case.edu](mailto:acchistory@case.edu).

## **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>.

