

# Congratulations to the Academy of Accounting Historians 2013 Award Recipients

## **Life Membership**

Edward N. Coffman (*Virginia Commonwealth University, Professor Emeritus*)

Daniel L. Jensen (*The Ohio State University, Professor Emeritus*)

## **Hourglass Award**

David A. McCollum-Oldroyd (*Durham University*)

## **Vangermeersch Manuscript Award**

Kevin C. Carduff (*College of Charleston*)

## **Thomas J. Burns Biographical Research Award**

Stephen P. Walker (*University of Edinburgh*)

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

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

Joseph Durden (*Nova Southeastern University*)

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

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

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

Krysta Heathcote (*University of Johannesburg*)

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

Stephanie D. Moussalli (*Rhodes College*)

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

Yvette J. Lazdowski (*Plymouth State University*)

## **Best Manuscript Award**

First Place: Jacques Richard (*University of Paris Dauphine*)

Runner-Up: Robert J. Kirsch (*Southern Connecticut State University*)

Runner-Up: Hugo Nurnberg (*Baruch College*)

## **Life Membership**

RECIPIENT: **Edward N. Coffman** (Virginia Commonwealth University, Professor Emeritus)

Edward N. Coffman, past President of the Academy and former Editor of the Accounting Historians Journal has been a long term supporter of Academy events and activities. His work in accounting history has been published in numerous journals and he has coauthored with the late Professor Thomas Burns, the 1991 monograph profiling the first 50 members of The Accounting Hall of Fame at The Ohio State University. He has also coauthored collections of writings on the subject of history in monographs coedited by his colleague at VCU Ross Tondkar and by Gary Previts of Case Western Reserve.

RECIPIENT: **Daniel L. Jensen** (The Ohio State University, Professor Emeritus)

Daniel L. Jensen, is a past President of the Academy of Accounting Historians, and has served in the past two decades as the academic administrator for The Accounting Hall of Fame at The Ohio State University. He has authored volumes containing the collected writings of several members of the Hall of Fame and has served as convener of several Accounting Hall of Fame Conferences at The Ohio State University.

*The awarding of a Life Membership in the Academy of Accounting Historians will be based generally on following criteria: 1) international profile and recognition; 2) quality, importance and originality of the individual's research program; 3) the scholar's scope of work, publication record in various academic journals and edited volumes; 3) his/her active participation in the academy (in the generic sense and not only the Academy of Accounting Historians), including contributions to the field as journal editor, editorial board member, conferences, etc.; 4) the individual's work and efforts to valorise history and accounting history, including editing and publication of works, and efforts to bring accounting history's past into the present through the publication of old documents or records or the re-publication of forgotten texts; and 5) the individual's participation in the training of doctoral students, support and mentorship of junior colleagues including those whose mother tongue is not English.*

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## Hourglass Award

RECIPIENT: **David A. McCollum-Oldroyd** (Durham University)

From his nominators:

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

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

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

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

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## **Vangermeersch Manuscript Award**

RECIPIENT: **Kevin C. Carduff** (College of Charleston)

For his manuscript, *“Stewardship in Corporate Reporting: The Annual Reports of U.S. Steel (1938 – 1969)”*.

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

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

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## **Thomas J. Burns Biographical Research Award**

RECIPIENT: **Stephen P. Walker** (University of Edinburgh)

For a collection of biographical works on women accountants in Britain including: *Ethel Ayres Purdie: Critical practitioner and suffragist; Philanthropic women and accounting. Octavia Hill and the exercise of 'quiet power and sympathy'; and Professions and patriarchy revisited. Accountancy in England and Wales, 1887–1914.*

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

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

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

RECIPIENTS: **Donald L. Ariail** (Southern Polytechnic State University)  
**Joseph Durden** (Nova Southeastern University)  
**Marilyn Leathart** (Texas A&M University – Central Texas)  
**Lynette Chapman Vasill** (Texas A&M University – San Antonio)

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

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

*The intent of the award is to encourage innovations in accounting history education. The award (a plaque) will be presented to an individual(s) who has developed and implemented an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses.*

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

RECIPIENT: **Krysta Heathcote** (University of Johannesburg)

For her research on the topic, "*Professionalisation of accountancy in the Orange Free State and Natal: A historical analysis in contesting environments, 1907-1960*".

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

*"Her pioneering work on the formative years of professionalization in two territories, later British Colonies in nineteenth century "South Africa" considers the different contexts of the emerging closure strategies of the different settler communities. She analyses the strategic positioning of individuals in the emerging accounting profession, the forging of networks of business and social relationships and the management of professionalization criteria as professional closure mechanisms. The complex relationships of social class and economic class, of social origin and social relationships are investigated in the former independent Boer Republic, the Oranje Vrijstaat and the Natal Colony, since the early years of the professional associations in the two territories. The skillful utilization of relationships with Government and other professional entities offers a rich texture to the professionalization project in South Africa. Her work is ground breaking in the South Africa professional community of Chartered Accountants, since it considers the dynamics of accounting professionalization between accountants of different cultural and language origins. The study is even more remarkable, as it will be the first PhD in Accounting History in South Africa."*

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

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

RECIPIENT: **Stephanie D. Moussalli** (Rhodes College)

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

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

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

RECIPIENT: **Yvette J. Lazdowski** (Plymouth State University)

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

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

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## **Best Manuscript Award**

First Place: **Jacques Richard** (University of Paris Dauphine) - "The Victory of the Prussian Railway "Dynamic" Accounting Over the Finance and Patrimonial Accounting Models (1838-1884): An Early Illustration of the Appearance of the Second Stage of Capitalist Financial Accounting and a Testimony Against the Agency and the Market for Excuses Theories." *Accounting Historians Journal* vol. 39, no. 1 (June), 2012.

Runner-Up: **Robert J. Kirsch** (Southern Connecticut State University) - "The Evolution of the Relationship Between the U.S. Financial Accounting Standards Board and the International Standard Setters: 1973-2008." *Accounting Historians Journal* vol. 39, no. 1 (June), 2012.

Runner-Up: **Hugo Nurnberg** (Baruch College) - "Objectives of Financial Reporting, Aboriginal cost, and Pooling of Interests Accounting." *Accounting Historians Journal* vol. 39, no. 2 (December), 2012.

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