

# Accounting Historians Notebook

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## History papers at regional AAA meetings

Academy of Accounting Historians

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# HISTORY PAPERS AT REGIONAL AAA MEETINGS

Several accounting history papers were presented at the 1988 Southeast, Southwest, and Midwest regional AAA meetings. The papers and their authors are listed below. Most of the papers were published in the *Proceedings* of the respective meeting.

## Midwest

Charles W. Wooton (Southwest Missouri State University), "The Founding of the Big Eight Accounting Firms."

Alvaro Martinelli (Appalachian State University), "Venetian Accounting—The Accounting Books of Andrea Barbarigo."

Ronald R. Bottin, (University of Wisconsin—La Crosse) and G.A. Swanson (Tennessee Tech University), "Contributions of Wallace E. Olson to the Accountancy Profession."

Rodger L. Brannan (University of Nebraska—Lincoln), "Technician or Social Guardian—The Auditor and the Discovery of Fraud and Illegal Acts Since 1945."

Hans V. Johnson (University of North Dakota), "Contributions of the New York Stock Exchange and the American Institute of Accountants to Financial Disclosure Prior to 1933."

## Southeast

C. Richard Aldridge (Western Kentucky University), "The Development of Industries and the Development of Accounting Principles—A Historical Perspective of the Railroad Industry."

Dale L. Flesher (University of

Mississippi) and Zabihollah Rezaee (University of Alabama at Huntsville), "History of College Accounting and Auditing."

J. O. Ray (Tennessee Tech University), "Medieval Accounting Controls: The Knights Templars as International Financiers in the Middle Ages."

Jan Richard Heier (Auburn University at Montgomery), "Asset Valuation and Income Determination on a Pre-Civil War Cotton Plantation."

## Southwest

James H. Potts (East Tennessee State University), "A Decade of Decision for Municipal Accounting, 1915-1925."

Dennis H. Hudson (University of Tulsa) and Doris M. Cook (University of Arkansas), "Development of Big GAAP—Little GAAP Controversy."

Jan R. Heier (Auburn University—Montgomery), "The Effect of the American Civil War on Bookkeeping Practices in the South: Notes on the Utilitarian Nature of Accounting Development."

Steven D. White (Harding University) and Doris Cook (University of Arkansas), "The Genius of Charles Babbage—Mathematician, Inventor, Cost Accountant."

Dale L. Flesher and Tonya K. Flesher (both of the University of Mississippi), "T. Coleman Andrews and the GAO."

Barbara D. Merino (North Texas State University), "Accounting History: Research and Methodology."