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Papers accepted for World Congress

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The official program for the 5th World Congress of Accounting Historians, scheduled for August 21-24, 1988, in Sydney, has now been finalized. The speakers and their topics are listed below:

Murray Wells (University of Sydney): Official Opening.


Edwards, J. R. (University College—Cardiff): "Nineteenth Century Audit Certificates in Great Britain."

Debessay, Araya (University of Delaware): "Gilmans Contribution to Accounting Thought: A Golden Anniversary Retrospective."

Mann, Harvey (Concordia University): "Analysis of Canadian Institute of Chartered Accountants' Handbook."

Someya, Kyojiro (Waseda University): "Evolution and Revolution in Japanese Accounting History."

Lister, Roger J.: "Business Finance and the Orthodox Model: The Talmudic Case."

Gaffikin, Michael J. R. (University of Sydney): "The Archaeology of Accounting."

Fleischman, Richard (John Carroll University) and Lee Parker (Flinders University): "Managerial Accounting During the British Industrial Revolution."


Standish, Peter: "The Origins of the Plan Comptable General."


Williams, John (University of Alberta): "The Evolution of Management Accounting in Canada."

Sheldahl, Terty K. (Savannah State) and Gary John Previts (Case Western Reserve University): "From Rote to Reason, the Development of American Accounting Thought from 1830 to 1880."

Serri, Luigi: "Montecassino Abbey in Accounting History."


Graves, Finley (University of Mississippi): "Walter Mahlberg's Valuation Theory: An Anomaly in the Development of Inflation Accounting."

Mace, J. Roger (University of Lancaster): "A Review of the History of Public Finance and Taxation in the U.K. With A Special Reference to the Development and Implementation of the Concept of Taxing "Income" and the Use of Accounting Data for the Purpose 1788-1888."

Olson, Olov: "Myths and Change—The History of Changing Accounting Norms and Practice in Swedish Local Governments."

Kreiser, Lawrence (Cleveland State University): "Shaker Accounting Records in the United States During the Nineteenth Century."

Clarke, Frank (University of Sydney) and Graeme W. Dean (University of Sydney): Schmidt and Limperg: "Pattern, Chaos and Order."

Storrar, A. Colin (University of Stirling) and Michael Scorgie: "Eastern Influences on the Development of Double-Entry Bookkeeping."

Hu, Yi-Fen: "The Long History of Accounting in China."

Swanson, G. A. (Tennessee Tech University): "Incipient Monetary Forms."

Kantor, Jeffrey (University of Windsor): "Valuations: Origins From the Mishnah and Gemara."

Morgan, M. J.: "Historical Development of Management Accounting's Response to Changes in Managerial Styles and Philosophies."

Yam, Stephen (Chinese University of Hong Kong): "Historical Development of Auditing in China."

Jacobsen, Lyle (California State-Hayward): "Early Accounting Data Bases of the Pacific: Knotted Cords in the Ryukyu Islands."

Vangermeersch, Richard (University of Rhode Island): "Colinson's Idea Rationara."

Birkett, William and Wai Fong Chua: "The Institutionalization of Management Accounting, 1950-1985."

Tai, Benjamin (California State-Fresno): "Role of Government Auditors in Ancient China."

Chambers, Raymond J. (University of Sydney Emeritus): "Time in Accounting."

Schmandt-Besserat, Denise (University of Texas): "Accounting in Prehistory."

Coe, T. L. (North Texas State University) & Barbara D. Merino (North Texas State University): "Voluntary Audits—Economic and Political Phenomena 1900-1929."

Bailey, Derek: "Accounting in the Shadow of Stalinism."

Gibson, Robert W. (Deakin University): "Two Centuries of Australian Accountants."


Parker, Lee (Flinders University) and James Guthrie (University of New South Wales): "Critical Perspectives of Corporate Social Disclosure."


Markell, William (University of Delaware): "Accounting in Botswana."

Lee, Geoffrey (University of Nottingham): "Manuscript Additions to the Edinburgh University's Copy of Luca Pacioli's Summa de Arithmetica."

Stewart, Ross (Seattle Pacific University): "The Methodology of Accounting History and Archival Research."

Flesher, Dale (University of Mississippi): "The Roots of Operational (Value-for-Money) Auditing in English-Speaking Nations."


Mepham, Michael (Heriot Watt University): "Accounting in eighteenth Century Scotland."

Kennedy, Dennis (LaSalle University): "The FASB Conceptual Framework Project: An Accounting Renaissance."


Gwilliam, D.: "Auditor Independence and Audit Judgments: An Historical Perspective."