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Evidence of increasing internationalization of accounting education and practice

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EVIDENCE OF INCREASING INTERNATIONALIZATION OF ACCOUNTING EDUCATION AND PRACTICE

The Academy of Accounting Historians cosponsored a history session at the Center for International Education and Research at the University of Illinois on March 29-31, 1990. Three classifications of accounting history papers were presented:

FINANCIAL REPORTING PRACTICES

"Financial Statement Analysis of Italian Companies Accounting Practices, Environmental Factors, and International Corporate Performance Comparisons," Moshe Hagigi (Boston University).

"An Analysis of Financial Reporting Practices in France, Japan, and the U.S. from A Political Economy Perspective," Lawrence R. Hudack (St. Bonaventure University).

GERMAN ACCOUNTING: THEORY & PRACTICE

"Developments in German Cost Accounting," Hanns-Martin Schoenfeld (University of Illinois).

"Economic Orientation and the Acceptance of Accounting Models: Inquiry into the Relationship between Fritz Schmidt's Replacement Cost Model and Henry Sweeney's Stabilized Accounting," O. Finley Graves (University of Mississippi).

DEVELOPMENT OF ACCOUNTING: BRITISH & AMERICAN PERSPECTIVES

"Accounting and Contracting: The Role of Statement of Affairs in Nineteenth Century Canada," Cheryl S. McWatters (Queens University).

"The Internationalization of Professional Accounting: The Role of the Chartered Association of Certified Accountants," Moyra J. M. Kedsle (University of Hull) and Richard J. Briston (University of Hull).

"The Roots of Value for Money Auditing in English Speaking Countries," Dale L. Flesher (University of Mississippi).

"Accounting for Foreign Operations and Transaction: A History of the Development of AAS20 Foreign Currency Translation, 1973-87," Rex A. Corsi (University College of Southern Queensland).

"Quality and Extent of Financial Information Disclosure In Jordan: Test With International Accounting Standards No. 1 and No. 5," Cigdem Solas (Yarmouk University).

Requests for papers should be sent directly to the authors.

Maureen Berry, Patti Mills, Barbara Merino, and Ross Tondkar served as discussants. The conference brought out the common interests shared by accounting historians and international accounting researchers and the useful interaction between the two groups. Thanks are due to Vern Zimmerman, Hanns-Martin Schoenfeld, and Maureen Berry for their help in making this joint effort come to fruition.