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History papers to be presented at the annual AAA meeting

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Accounting Historians: History papers to be presented at the annual AAA meeting

HISTORY PAPERS TO BE PRESENTED AT THE ANNUAL AAA MEETING

Gary Previts reports that several accounting history research papers are scheduled for presentation at the annual meeting of the American Accounting Association in Toronto on August 8-11, 1990. These papers are listed below for the purposes of informing you of the many and varied works in accounting history and to encourage you to attend the sessions and to support the continuing research efforts in accounting history.

"An Historical Record of the Financial Accounting Treatment of Research and Development Costs," Paul Nix (Montana State University) and David Nix (Boise State University).

"The Development of the 'Big Eight' Accounting Firms in the United States, 1900 to 1990," Charles Wootton (Eastern Illinois University) and Carel Wolk (University of Missouri).

"Evolution of Operational Auditing: A Comparative Study of Its Development

in Private and Public Sectors," Parveen Gupta (Lehigh University).

"The Development of Double Entry Bookkeeping: An Alternative Hypothesis," Marc Epstein (Yeshiva University).

"The Dynamic Theory and Replacement Cost Accounting: Fritz Schmidt's Reply to Schmalenbach," Finley Graves (University of Mississippi).

"The A.G.M. as a Source of Accounting Information," M.J.M. Kedslic (University of Hull).

"Management By the Numbers," Richard Macve (The University College of Wales), Mahmoud Ezzamel (The University College of Wales), and Keith Hoskin (Warwick Business School).

"Accounting for Labor in the Early 19th Century: The U.S. Arms Making Experience," Thomas Tyson (Clarkson University).

SUGGESTIONS FOR THE ACCOUNTING CLASSROOM

The charter of the 1990 Education Committee is to get history into the accounting classroom. To do that, we need YOUR help!

Our thoughts run as follows. Few professors have the luxury of spending a semester, or even an entire session, teaching history. On the other hand, most of us would not be averse to lightening our classrooms and enlightening our students with historical anecdotes. The

problem is that many of us lack the anecdotes themselves—and the teaching materials on which to hang these stories.

We suggest, therefore, that the Academy undertake this year to create a series of "one-pagers" for use in regular classrooms. We have begun negotiations with one of our publishers to put these into book form. The book will be in an 8½ by 11 format and be on tear out sheets. Our hope is that these will be distributed