

# Accounting Historians Notebook

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## History in print [1991, Vol. 14, no. 1]; Anne Loft receives the Hourglass Award

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# SOUTHWEST PHD CONSORTIUM REPORT SPONSORED BY THE ACADEMY OF ACCOUNTING HISTORIANS

The first PhD Consortium in the Southwest Region was held in Houston, Texas on March 12-13, 1991. The consortium received funding support from the Deloitte and Touche Foundation. The goals, as charged by the Academy's executive committee, were completely fulfilled. These goals were that 1) the PhD students be exposed to historical methods and research, and 2) a mechanism be established to have a continuing consortium each year. All the PhD granting institutions from the states of Arkansas, Louisiana, Mississippi, Oklahoma and Texas participated. This included 25 student and 12 faculty representatives. The presenting, visiting faculty were:

A. Rashad Abdul-Khalik, University of Florida; Don Kleinmuntz, University of Il-

linois; Barbara Merino, University of North Texas; Patti Mills, Indiana State University; Lee Parker, Flinders University (AUS); Wanda Wallace, Texas A & M University.

Because of the perceived success of this consortium, a three person doctoral coordinators committee was established from the Southwest schools to begin planning the 1992 Consortium. All comments indicate that the Southwest Consortium will have a bright future.

The success of this consortium was due to the foresight of Barbara Merino (past president) and Lee Parker (president) who established the task force and the hard work of the task force. Members of the task force were; Alan G. Mayper (Chair), Urton Anderson, Vahe Baladouni, Doris Cook, Robert Ricketts and Philip Siegel.

## HISTORY IN PRINT

Extensive research in accounting history is published in periodicals and books other than those of The Academy. The knowledge of these works can be of value to Academy members for personal development and research. Readers of *The Notebook* are encouraged to help the editor to locate the many publications involving accounting history which should be listed in this column. Readers in Asia and Australia may send their suggestions to Dr. Robert Gibson, School of Management, Deakin University, Victoria 3217 AUSTRALIA who graciously acts as intermediary.

Maury Klein, "Finding Rear Doors To Center Stage: The Role of Business and

Corporate History," *The Business History Bulletin*, (Winter 1990), pp. 1-3.

Gary J. Previts, Lee D. Parker, and Edward N. Coffman, "An Accounting Historiography: Subject Matter and Methodology," *ABACUS*, (September 1990), pp. 136-158.

John F. Lowry, "Management Accounting and Service Industries: An Exploratory Account of Historical and Current Economic Contexts," *ABACUS*, (September 1990), pp. 159-184.

C.G. Pierson, *A Report of Institutional Arrangements for Accounting Standard Setting In Australia*, AARF, Melbourne, 1990.

Department of Employment, Education and Training (Australia), *Accounting In Higher Education, Report Of The Review Of The Accounting Discipline In Higher Education*, 3 Vols., Australian Government Publishing Service, Canberra, 1990.

D.A. Shand, "Public Sector Accounting Standards — Progress on Implementation in Australia," *OUT Accounting Research Journal*, (Spring 1989), pp. 18-35.

M.J.R. Gaffikin, "The Development of Chambers' Accounting Theory," Chapter 4, *Accounting Methodology And The Work Of R. J. Chambers*, New York: Garland, 1989.

*Accounting History*, Vol. 2, No. 1, 1990, [Selected Articles]:

Robert Gibson,  
"Stephen Gilman and Australian Accounting," pp. 101-106.

Robert Bloom, Marilyn Collins, and Araya Debessay,  
"Gilman's Contributions To Accounting Thought: A Golden Anniversary Retrospective," pp. 107-123.

Stephen Gilman, (Reprints from) *Accounting Concepts of Profit*, New York: Ronald Press, 1939.

"Historical Review of Cost of Market Rule," pp. 128-129.

"The Balance Sheet Audit — A History," pp. 130-134.

*Revista de Investigacion Contable Teuken*, No. 6, II Trimestre 1989, [Selected Articles]:

Jorge E. Burbano, "Análisis Histórico Del Objeto Y Metodo, Punto De Partida Para Hacer Investigacion En Contabilidad," ("Historic Analysis of the Object and the Method, Start-point To Do Research In Accountancy," abstract in English), pp. 616-648.

Alberto Castaneda Quispe, "La Con-

tabilidad: Ciencia Y Arte, Y Equivoco De Su Concepcion Y Solucion," ("Accountancy: Science and Art, and Mistake of Its Conception and Solution," abstract in English), pp. 649-659.

Pierre Jouanique, "La Regla 'Quien Recibe, Debe': Una Herencia De Antigua Raigambre En La Contabilidad Moderna," ("The Rule 'Who Receives Ows' [*Sic*]: A Heritage of Ancient Roots In The Modern Accounting," abstract in English), pp. 675-687.

Humberto Oropeza Martinez, "Ingenieria Contable," ("Accounting Ingeneering, [*Sic*]" abstract in English), pp: 704-711.

## ANNE LOFT RECEIVES THE HOURLASS AWARD

Anne Loft received the 1990 Academy of Accounting Historians' Hourglass Award for outstanding contribution to the accounting history literature for her book, *Understanding Cost Accounting in its Social and Historical Context*, published by Garland Press in 1989. Her book examines the evolution of cost accounting at the turn of the century from a Foucaultian perspective. Anne is an assistant professor at the Copehagen Business School in Denmark.