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Accounting history papers and panels presented at regional AAA meetings

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ACCOUNTING HISTORY PAPERS AND PANELS PRESENTED AT REGIONAL AAA MEETINGS

MIDWEST

"The Adjudication of Accounting-Based Compensation Contracts in the Pre-1934 Period"

Patti A. Mills, Indiana State University

"The Writings of Jennie M. Palen: Pioneer Accountant, Historian, Poet"

Charles W. Wootton, Eastern Illinois University

Wanda G. Spruill, State University of New York at Geneseo

"The Ledger of the Company of Averardo De' Medici and Partners of Florence (1395)"

Alvaro Martinelli, Appalachian State University

NORTHEAST

"The Ledger of the Partnerships of the Covonis Florentine Merchants and Bankers (1336-1340)"

Alvaro Martinelli, Appalachian State University

"The Committee on Concepts and Standards and the Committee on Accounting Procedures"

Edward A. Becker, Nova University

"A Reexamination of Diversified Reporting Requirements of FAS #14 More Than 25 Years After Testimony by Dirlam In 1965 Before the Antitrust Subcommittee of the Senate Judiciary Committee"

Joel B. Dirlam, University of Rhode Island (Emeritus)

Richard Vangermeersch, University of Rhode Island

"A Brief History of the Northeast Region of the American Accounting Association"

Richard Vangermeersch, University of Rhode Island

Anthony T. Krzystofik, University of Massachusetts

SOUTHEAST

"A Content Analysis of the *Journal of Accountancy* Relating to the Development of Government Accounting 1905-1979"

Gary John Previts, Case Western Reserve University

Richard Brown, Kent State University

"Management Accounting for the Early Twentieth Century Cooperage Industry"

Dan W. Swenson, University of Mississippi

Dale L. Flesher, University Mississippi

"A Review of Ship Accounting Methodology During the Nineteenth Century: An Annotated Bibliography"

Jan Heier, Auburn University at Montgomery

"Notes on the History of the Banco Di San Giorgio of Genoa"

Alvaro Martinelli, Appalachian State University

SOUTHWEST

"A Comparison of the Evolution of Accounting Institutions in Germany and the United States"

Mary E. Harston, St. Mary's University

"Historical Perspective of Professional Schools of Accountancy"

Mark Holtzblatt, Roosevelt University

Doris M. Cook, University of Arkansas

"The Committee on Concepts and Standards and the Committee on Accounting Procedure"

Edward A. Becker, Nova University

"A Review of the Implementation of 'True and Fair' Financial Reporting in France and a Sociohistorical Perspective"

Lawrence R. Hudack, St. Bonaventure University

Larry L. Orsini, St. Bonaventure University

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COMER'S INITIATORY COUNTING-ROOM

by

Elliott L. Slocum

Georgia State University

George N. Comer was a practitioner and educator in Nineteenth Century Boston. He established a proprietary school, Comer's Initiatory Counting-Room, in 1840 in Boston and taught commercial writing, arithmetic and bookkeeping. He also taught navigation at the same address, 139 Washington, in what was advertised as the Comer's Nautical Institute. Comer's enterprise, which later was named Comer's Commercial College and located at 323 Washington Street, is indicative of the origins of accounting education in the United States. The proprietary schools provided the primary means of accounting education to well into the Twentieth Century.

Comer states in his 1869, text that, "This Institution, the original of all Commercial Colleges, having been for *twenty-nine years past* under the *same management*, and attended by upwards of *fifteen thousand students*, possesses the confidence of the community, and has thereby peculiar facilities for procuring suitable EMPLOYMENT for its graduates (male and female), one or more of whom will be found in almost every mercantile house in Boston, with large numbers in other cities, . . ."

The following is a form of advertisement found in Comer's text published in 1850. Its content is interesting in several ways. First, it advertises his services as a practicing accountant, and identifies the type of services provided. Second, the Initiatory Counting-Room is advertised, and the courses and their costs and duration are listed. Third, Comer advertises a separate program and facility for women to obtain

commercial and bookkeeping training. Although there appears to be differences in the courses and costs, an opportunity for women to obtain what Comer referred to a practical knowledge of writing and accounts was provided. Fourth, Comer also provided assistance in obtaining employment for graduates. Finally, the rules and regulations for students are simply amusing.



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WESTERN

"Accounting and the Rise of Capitalism

Alvaro Martinelli, Appalachian State University

"Investigating the Chasm between Accounting and Practitioners"

Edward Becker, Nova University