Program of the sixth world congress

Academy of Accounting Historians
THE PROGRAM OF THE
SIXTH WORLD CONGRESS

The Sixth World Congress of Accounting Historians was held on August 20-22, 1992 at the Miyako Hotel in Kyoto, Japan. Its theme was "Accounting History: Tradition and Innovation for the 21st Century." The Congress was sponsored by the Accounting History Association and supported by the Japan Accounting Association, Japan Institute of Certified Public Accountants, and Science Council of Japan. There were over 200 participants from 15 countries.

The program included a wide variety of accounting history research conducted on a world-wide basis. The papers and authors are listed below for your information.

"Accounting History and Public Policy," Gary J. Previts, Case Western Reserve University.


"Periodizing the Accounting Past: Issues and a Perspective," Vahe Baladouni, University of New Orleans.


"Goodwill: A Century of Controversies Yields to a New Order?," D. C. Cochrane, University of Waikato.


"An Introduction to Strategic Management Accounting," Makoto Kawada, Teijin Seiki Co., Ltd. and Osaka City University.


"Trade and Accounting in Rome at the Start of the Roman Empire," Luigi Serra, Instituto Technical Commerciale.

"Eugen Schmalenbach as the Founder of Cost Accounting in the German-speaking World," Marcell Schweitzer, Eberhard-Karls-Universität Tubingen.

"Bookkeeping and History in Japan," Kozo Iwanabe, Saitama University.

"The Relationship Between the Bookkeeping Systems of Pacioli and Schweicker," Yasuhiko Kataoka.

"Accounting at the Dawn of History," Denise Schmandt-Besserat, University of Texas at Austin.


"Alexander Hamilton Church: His Family and Early Life," Michael E. Scorgie, La Trobe University.


"Accounting Change and the Emergence of Management Accounting," Cheryl S. McWatters, The University of Calgary.


"The Australian Institute of Incorporated Accountants (1892-1938)," Garry D. Carnegie, Deakin University.


"Social Change and Canada's Accounting Elite," Alan John Richardson, Queen's University.


"On the History of Normative Accounting Theory: Paradigm Lost, Paradigm Regained?," Richard Mattessich, University of British Columbia.


"A Inquiry into the Incentives for Voluntary Audits Prior to the SEC," Alan G. Mayper and Barbara D. Merino, University of North Texas.

"Public Sector Accounting in Australia," Robert Gibson, Deakin University.

"Performance Auditing in the Australian Federal Public Sector: A Mutable Masque," J. G. Guthrie, University of NSW
and Lee D. Parker, The Flinders University.

"Development of 'Philosophy of Disclosure' in Accounting Institutions of Japan," Tsunehiro Tsumori, Kyushu University.


"Physical Change and Accounting: The Empirical Case of the Royal Tobacco Factory of Sevilla in the Eighteenth Century," Fernando Gutierrez Hidalgo, University of Sevilla.


"The Development of Walter Mahlberg's Inflation Accounting Theory in Light of Contemporary Critiques by Schmalenbach and Schmidt," Frank L. Clarke, University of Newcastle, O. Finley Graves, University of Mississippi, Graeme W. Dean, University of Sydney.

"Earnings Per Share, the Multiple, and Book Value: A Look Back at U.S. Steel, 1901-1985," Richard Vangermeersch, University of Rhode Island.

"An International Historical Approach to Teaching Accounting Concepts," Robert Bloom, Marilynn Collins, John Carroll University, and Jayne Fuglister, Cleveland State University.

"New Directions in Accounting History: The Implications of Galambo's 'Organizational Synthesis'," Paul J. Miranti, Jr., Rutgers University.

In an article entitled, "Does the Bible Exaggerate King Solomon's Golden Wealth?," Alan R. Millard [Biblical Archaeology Review, May/June 1989, pp 20-34] provides interesting references to the accounting for wealth accumulated by the rulers of Biblical times. In one case, Millard cites a gift from Tuthmosis III to the temple of Amun at Karnak. The walls of the temple catalogue the detailed inventory of items, large and small, and stands as an accounting record of the event.

Millard states the following regarding the accuracy of accounting [p.31]:

These records are astounding, and the reader may question their accuracy. Admittedly, they cannot be checked today. On the other hand, we can point to the fact that Babylonian accountancy tablets reveal the extreme care taken to trace even small amounts of gold, and of everything else, coming into official royal depots or storehouses, and going out from them. The precision of the figures in Tuthmosis's donation to the Amun temple summarized above, as well as the precision of figures in similar documents, does give an appearance of accuracy. The Amun temple inscription could be spurious, the work of clever propagandists, but the inscription was visible to all those who were permitted to enter the temple, so it might easily be checked. Moreover, other evidence for hoards of treasure accumulated in ancient temples is provided by usually careful Greek historians, such as Herodotus and Pausanias, and this too tends to weigh in favor of the reliability of these figures.