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Conferences, periodicals, and things; American Accounting Association 1995 annual meeting; Swedish Accounting Colloquium; Japan Accounting History Association; Special world conference to celebrate Fra Luca Pacioli; Comite pour l'histoire economique et financiere; Animation de la recherche; etudes generales; memoire

Academy of Accounting Historians

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CONFERENCES, PERIODICALS, AND THINGS

Special events and calls for papers, which may be of interest to members of the Academy, are received during each year. Unfortunately, receipt of the information does not always coincide with publication dates, and the information may be limited in its timeliness. However, in an attempt to inform you of future and past events, we will include as much information as we are aware of regarding conferences, calls for papers, and meetings that have some relation to accounting history.

AMERICAN ACCOUNTING ASSOCIATION 1995 ANNUAL MEETING

The Annual Meeting of the American Accounting Association will be held in Orlando, Florida on August 13-16, 1995. Academic and practitioner members are invited to submit papers and proposals for special concurrent sessions and to volunteer to serve as moderators or discussants. Importantly for members of The Academy, a **History [Development of Accounting/Ideas and Practice]** section has been established for the annual meeting. History papers should be directed to:

Professor Karen Hooks
Arizona State University
College of Business
School of Accountancy
Tempe, AZ 85287-3606
[Email address:
ATHKLH@ASUVM.INRE.ASU.EDU]

Completed papers for consideration of presentation in a regular session or research forum should be submitted by January 20, 1995 along with a \$15 (U.S.) submission fee for each paper, advanced abstract, or special session proposal submitted. Submissions must be complete in order to be processed—4 copies, submission fee, and submission form A.

AMERICAN ACCOUNTING ASSOCIATION

1995 Regional Group Meetings

Mid-Atlantic

Dates: March 22-25, 1995
Location: Holiday Inn
Huntington, West Virginia

Program Coordinator: William J. Radig
Marshall University
(304) 696-2656

Midwest

Dates: April 5-7, 1995
Location: Hyatt Regency
Dearborn, Michigan
Program Coordinator: Larry E. Rittenberg
University of Wisconsin
(608) 262-2267

Northeast

Dates: April 20-22, 1995
Location: Sheraton Hartford Hotel
Hartford, Connecticut
Program Coordinator: Paul M. Hihalek
The University of Hartford
(203) 768-4363

Ohio

Dates: April 4-6, 1995
Location: Clarion Hotel
Toledo, Ohio
Program Coordinator: John J. Surdick
Xavior University
(513) 745-3493

Southeast

Dates: April 6-9, 1995
Location: Fort Lauderdale, April 6
(Pre-Meetings)
Miami, Norwegian Cruise
Line SS Seaward, April 7-10
Program Coordinator: William S. Hopwood
Florida Atlantic University
(305) 760-5633

Southwest

Dates: March 1-4, 1995
Location: Hyatt Regency
Houston, Texas
Program Coordinator: Neal R. VanZante
Texas A&M University-Kingsville
(512) 595-3930

Western

Dates: May 10-14, 1995
Location: Marriott Desert Springs
Palm Desert, California
Program Coordinator: Ahmad Hosseini
Sonoma State University
(304) 696-2656

SWEDISH ACCOUNTING COLLOQUIUM

The Second Swedish Accounting and Auditing Research Colloquium will be held on Friday and Saturday, February 24-25, 1995 at Umea University. Over 50 papers have been submitted for refereeing by academics from fifteen countries. The program sessions will include: Theoretical Issues in Accounting, Accounting: A Critical Perspective, Accounting History, Marketing Studies in Accounting, International Accounting, Innovative Education in Accounting, Public Sector Accounting, Managerial Accounting, Financial Reporting, and Auditing. Early registration is encouraged. The registration fee is 800 Swedish Kroner. For three nights accommodations, including breakfast, the conference hotel rate is 1200 Swedish Kroner (\$160 US Approximate). The hotel is available on a first served basis. Registration information may be obtained from:

Professor Ashley Burrowes, Director
Swedish Centre for Accounting
& Auditing Research
Umea University
Department of Business Administration
Umea University
901 87 Umea, Sweden
FAX: (46) (90) 16 6674
Phone: (46) (90) 16 6859
Email: Burrowes@biovax.umdc.umu.se

THE JAPAN ACCOUNTING HISTORY ASSOCIATION

Tomoko Takayama, a member of the Academy, reports that Japan Accounting History Association held its 13th Accounting History Conference on June 1, 1994 at Tokyo Keizai University in Tokyo, Japan. The conference was to commemorate the publication and 500th anniversary of Luca Pacioli's *The Summa de Arithmetica, Geometria, Proportioni et Proportionalita*. Tomoko Takayama chaired the organizing committee which included her colleagues Akiyoshi Tanaka, Yoshiaki Jinnai, Shigekazu Kukita, Takao Tanaka, and Takemi Ono.

More than one hundred persons participated in the conference. The celebration speech was delivered at the formal banquet by Mr. Carlo Errami of the Italian Embassy. Two types of presentations were made: free

presentation. The themes of the special presentations for the celebration were:

- "The Path to the *Summa*: Practices of the Capital Account," Katumi Izutani
- "Pacioli's Proprietorship Accounting and Stewardship Accounting," Etuzo Kishi
- "What has been the Book-Keeping after Pacioli?," Hideo Hisano

SPECIAL WORLD CONFERENCE TO CELEBRATE FRA LUCA PACIOLI

The Special World Conference to Celebrate Fra Luca Pacioli, held in Venice, April 9-12, 1994, has been one of the exciting events in accounting history in 1994. The event was jointly hosted by The Italian Society of Accounting History, The National Council of Doctors of Commerce and The National Council of Accounting Experts.

The attendance was 252, of which 102 came from outside Italy, representing all continents and regions of the world, including Eastern Europe and developing countries.

The program included four parallel sessions with 33 papers about "*Pacioli, his time, his work,*" "*The work of Pacioli,*" and "*Contributions to the history of accounting*" (two sessions) under the chairmanship of Rosella Ferraris Franceschi, Giuseppe Galassi, and Giuseppe Catturi. The papers, presenting authors from different countries, fostered maximum interaction and discussion on timely issues among participants. The wide variety of contributions discussed at the sessions mirrored relevant issues for historical research.

The Special World Conference to Celebrate Fra Luca Pacioli proved accounting history research to be a living and dynamic research area which concerns itself also with very relevant contemporary issues.

COMITE POUR L'HISTOIRE ECONOMIQUE ET FINANCIERE

The French Comite pour l'Histoire Economique et Financiere held a seminar in Bercy on June 30 and July 1, 1994. The seminar was entitled "*La France et les Institutions de Brenton Woods 1944-1994*" and was held under the chairmanship of Mr. Edmond Alphandery, the French Minister of Economy.

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ACCOUNTING EDUCATION VS HOME ECONOMICS: SIXTY YEARS AGO

Dean Paul Garner calls to our attention an article written by Edwin A. Lee entitled, "Whither Business Education?" published in *Business Education World*, April, 1935. Dr. Lee was Superintendent of Schools in San Francisco. Dr. Garner was impressed by a paragraph in the article on "accounting education" in view of the current discussion and controversy about accounting education. Dr. Lee's commentary follows.

The fourth element of business education is the developments in accounting education. The reader should note that the term is not education for accounting. What is meant is a program of education that has for its objective the teaching of the principles of accounting in such simple terms as will make possible on the part of all to earn some measure of control over that which they earned. Money, wages, income are worthless in and of themselves. The value of money exists in terms of that which it will purchase. Wise expenditure of that which flows into one's exchequer (possibly dribbles would be a better word than flows), no matter

what its limits, determines the difference between a measure of contentment and despair. What was it that Micawaber said, 'annual income 20 pounds, annual expenditure 19 pounds, 196, result happiness. Annual income 20 pounds, annual expenditure 20 pounds, 06, results misery.' That is accounting education in a sentence. The home economic teachers have beaten the business educators to the start in this field and such is their speed that business teachers may find it difficult to catch up. But far too small portion of girls and practically no boys ever come in contact with home economics. A field almost untouched is there for the tilling. What a harvest in terms of real life values there is for those business educators wise and capable enough to sense the problem.

"Whither Business Education?" requires another approach if the answer is to be completely rounded. Nothing seems so clear to me as that business specifically and all of us generally are in the mess we are in because business has lacked real leadership.



ConferencesContinued from page 21
The four sessions of the seminar included 33 papers on: "France in the Breton Woods system from 1944 to 1994", "France and the International Monetary System since 1958", "France and the International help for development" and "Appraisal and perspectives".

The Committee also makes available a catalog of publications with subjects in such interest areas as:

ANIMATION DE LA RECHERCHE

Including publications as: "Pour une renaissance de l'histoire financiere, XIIIe-XXe siecles" by Michel Bruguiere, "Le commerce exterieur francais de Meline a nous jours. Colloque tenu a Bercy le 3 juin 1992," etc.

ETUDES GENERALES

Including publications as: "L'Etat, les finances et l'economie. Histoire d'une conversion, 1932-1952" by Michel Margairaz, "La France, l'aide americaine et la construction europeene, 1944-1964" by Gerard Bossuat.

MEMOIRE

Is another category under which can be found "Journal d'un percepteur" by Marcel Mompezat.

For more information write to:
Comite pour l'Histoire
Economique et Financiere
6 avenue de l'Opera,
75001 Paris, France



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