

Accounting Historians Notebook

Volume 18
Number 1 *Spring 1995*

Article 7

April 1995

Report on research conference

Academy of Accounting Historians

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Recommended Citation

Accounting Historians, Academy of (1995) "Report on research conference," *Accounting Historians Notebook*: Vol. 18 : No. 1 , Article 7.

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REPORT ON RESEARCH CONFERENCE

The Academy sponsored a highly successful research conference entitled, "Historical Perspective and Analysis: An Integral Component of Accounting



Maureen Berry and Yezdi K. Bhada

Education In the 21st Century," at the Atlanta Hilton and Towers on December 9-10, 1994. The conference was hosted by the Accounting History Research Center at Georgia State University. Approximately eighty registrants representing more than fifty universities participated in the two day program. The program committee, Edward Coffman (chair), Marilyn Collins, Eugene Flegm, Gary Previts, Al Roberts and, Kathleen Sinning are to be congratulated for this valuable program. The Academy is most grateful for the financial support of Arthur Andersen & Co., Deloitte & Touche LLP, Ernst and Young LLP, General Motors Corporation, and Price Waterhouse LLP for their continuing support of the Academy and of this research conference.

President Ashton C. Bishop hosted a pre-conference reception on Thursday evening. At the Friday morning plenary session, Dr. Yezdi Bhada, Associate Dean of the College of Business Administration at Georgia State University, provided an enthusiastic welcome to the conference attendees. The following list of titles of presentations,



Bishop

papers and authors, speakers, and discussants are provided for your information.

Friday, December 9, 1994:

Plenary Session: "Using History in the Classroom"

Speaker:

Louis Galambos,
John Hopkins
University

Commentary:

Ronald J. Patten,
DePaul University

Plenary Session:

"Integration of Capital
Market and
Regulation History"



Galambos

Speaker:

Ernest Englander,
George Washington University;
Alan Kaufman,
University of New Hampshire;
Lawrence Zacharias,
University of Massachusetts

Discussant:

Thomas Robinson, University of Miami

Concurrent Sessions:

Session A: "Incorporating Corporate
History into the Accounting
Curriculum"

Speaker:

Mansel G. Blackford,
Ohio State University

Discussant:

Eugene H. Flegm,
Walsh College and General Motors
Corporation (Retired)

Session B: Research Forum

"The Role of Accounting in Financial
Crisis: Historical Evidence Contrary to
the Decision Making Paradigm"

Louella Moore,
Arkansas State University
"Using Tax History to Teach the
Concept of Tax Planning"

William D. Samson,
University of Alabama
"Evolution of the Application of Net
Present Value to Physical Resource
Management" and "Genealogies of
Calculation: A Comment"

Michael E. Scorgie,
La Trobe University

"Students Want to Know: What is
Management/Cost Accounting, Who
Invented It and Why?"

Jerome J. DeRidder and
H. Reed Muller
Salisbury State University

"Management Accounting in the
Nineteenth Century Fur Trade: A
Transaction Cost Economics Case
History,"

Paul Roy, York University and
Gary Spraakment, Atkinson College

"U. S. Income Tax System Never
Marriage Neutral,"

John Brozovsky and A.J. Cataldo II
Virginia Polytechnic Institute and
State University

Victoria K. Beard
University of North Dakota

"Integrating Accounting History with
Accounting Theory at Kansas State
University,"

David R. Vruwink and
Johanna D. Lyle
Kansas State University

"The Evolution of the Enforcement of
Rules Violations in Texas: Incorporation
of a Historical Perspective into the
Classroom,"

Mary E. Harston
St. Mary's University
Sandra T. Welch
University of Texas-San Antonio

Saturday, December 10, 1994:

Plenary Session: "The AICPA
1980-1995"

Speaker:

Philip B. Chenok,
AICPA President

Discussants:

J. Clarke Price
Executive Director
of OSCPAs
Doyle Z. Williams
University of Arkansas

Concurrent Sessions:

Session A: "Techniques for
Integrating Accounting
History"
"Student Learning
Through Role-Playing
of a Historical
Accounting Event,"

Robert E. Jordan and
Charles J. Reichert
University of Wisconsin-Superior

"Classroom Integration of Historical
Video Perspectives: A Study of the
Dingell Commission Hearings,
1984-1988,"

Jeanette M. Sanfilippo
Maryville University-St. Louis
Dale L. Flesher
University of Mississippi

"The Accounting History Case
Method: A Pedagogy for Teaching

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Concurrent Sessions:

Session A: "Integrating History into
Master's Education"

Panelists:

David C. Hammack
Case Western Reserve University
William J. Hausman
College of William and Mary
Christopher J. Napier
London School of Economics and
Political Science

Session B: Research Forum

"Special Topics Relating to Incorporating
History into the Accounting Curriculum"
"Using Accounting History to Prepare
Students for the Future,"

Margaret Hoskins
Henderson State University
Robert E. Jordan
University of Wisconsin-Superior

"A Place for Historical Process in
Accounting Education,"

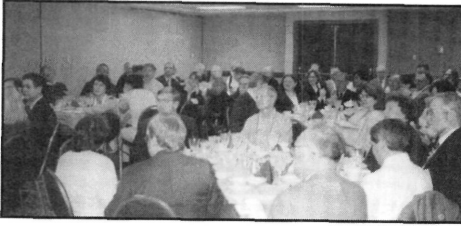


Chenok



Williams

Elliott L. Slocum and
Alfred R. Roberts, Georgia
State University



Managerial Accounting,"

Roger B. Daniels and
B. Mack Tennyson
College of Charleston

"Storytelling, History, and Teaching:
Two Accounting Tales to Tell,"

Joann Noe Cross
University of Wisconsin-Oshkosh

Session B: "Teaching Suggestions for
Financial and Cost Courses"

"Evolution of Selected Accounting
Principles: Interactions of the SEC and
Private Sector,"

Jim W. Martin
University of Montevallo

"The Historical Accident of Historical
Cost: The Environmental Context in
Which Paton and Littleton's Monograph
Emerged as the Accepted Standard,"

Janet Mobus, Pamela Baker and
Denise de la Rosa
University of North Texas

"An Educator's Guide to the Historical
Controversies and Organizational
Contexts of Standard Costing,"

Thomas N. Tyson
St. John Fisher College
Richard K. Fleischman
John Carroll University

"Acceptance of Accounting History
Research in the Academic Environ-

Concurrent Sessions:

Session A: Integrating History into
Doctoral Education"

Panelists:

Dale L. Flesher
University of Mississippi
J. Edward Ketz
Penn State University
Barbara D. Merino
University of North Texas

Session B: "Teaching Suggestions for Tax
and Principles Courses"

"Integrating Tax History into Tax
Accounting Courses,"

William D. Samson
University of Alabama
Tonya K. Flesher
University of Mississippi

"Historical Perspective and Analysis of
the Tax-Based Depreciable Lives of
Assets,"

A. J. Cataldo II
Virginia Polytechnic Institute and
State University

"Presenting Historical Research in
Principles of Accounting: An Overview
Approach,"

R. Michael Garner
Salisbury State University

"An Approach to Developing an
Historical Perspective in an
Introductory Financial Accounting
Class,"

Rodney R. Michael
Michigan Technological University



And Patti liked the dessert.