1995

Report on research conference

Academy of Accounting Historians

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

**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: 
Speaker: 
Philip B. Chenok, 
AICPA President 
Discussants: 
J. Clarke Price 
Executive Director of OSCPA’s 
Doyle Z. Williams 
University of Arkansas

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,”

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

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

“The Accounting History Case Method: A Pedagogy for Teaching
Continued on page 24
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-
ment: Another Look at the Past,”
Elliott L. Slocum and
Alfred R. Roberts, Georgia
State University

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.