

# Accounting Historians Notebook

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## Exploring international dimensions of accounting history and education; Accounting History Research Center at Alabama is proposed

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## EXPLORING INTERNATIONAL DIMENSIONS OF ACCOUNTING HISTORY AND EDUCATION

The Academy hosted its 1995 Research Conference on November 2–4, in Urbana, Illinois. The conference included a wide range of papers and a truly global representation of speakers and participants. Registration exceeded 60 members and persons interested in accounting history research, representing at least 25 colleges and universities in the U.S. and 12 colleges and universities of other countries. Representatives from fourteen countries were in attendance.

The program included the following titles, presenters, and discussants:

### **Plenary Session I: Pre- and Post-Pacioli Literature**

Chair/Discussant

Patti A. Mills, Indiana State University

“The Suma De L Art De Arismetica”

Esteban Hernandez-Estevé, Bank of Spain

“Books Before and After Pacioli”

David A. R. Forrester, University of Strathclyde, UK

### **Plenary Session II: The Movement of Accounting Across Borders**

Chair/Discussant

Joni J. Young, Univ. of New Mexico

“Colonialism, Closure, and Distance: An Episode from Australian Accounting History”

Wai Fong Chua and Chris Poullaos,

Univ. of New South Wales, Australia

“Exploring Irish Accounting History”

Peter J. Clarke, University College Dublin, Ireland

“Colonialism and Nationalism: An Episode in the History of Accounting in the Philippines”

Leslie S. Oakes, Univ. of New Mexico

### **Plenary Session III: Accounting in Transitional Economies**

Chair/Discussant

Cheryl R. Lehman, Hofstra University

“Accounting Change in Central and Eastern Europe: From Romanticism to Cynicism”

Derek Bailey,  
Thames Valley  
Univ., UK

“Accounting As a Facilitator in the Transition from Socialism to Capitalism”

Denise M. de la Rosa  
and Barbara D.

Merino, University of North Texas

**Plenary Session IV: Cultural Influences on Accounting’s Development: The Public Sector**

Chair/Discussant

Anne Fortin, University of Quebec at Montreal

“Commercial Accounting for National Governments?—First Efforts in the United States of America”

Maureen Berry, University of Illinois

“The Roots of Operational (Value for Money) Auditing in English-Speaking Countries”

Dale L. Flesher, University of Mississippi

“Lessons for Policy Makers from the History of Consumption taxes”

Steve C. Wells,  
University of Central  
Florida

Tonya K. Flesher,  
Univ. of Mississippi

**Plenary Session V:**

**Research in**

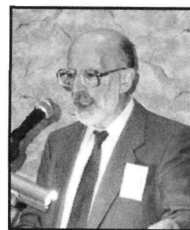
**Historiography**

Panel Presentation: Department of History,  
Univ. of Illinois

Peter Fritzsche, Professor of History,  
Specialty Areas: German Aviation and  
German Right-Wing Politics Before  
1933.

Donald Crummey, Professor of History,  
Specialty Areas: History of Ethiopia;  
Land Tenure in Ethiopia in the 19th and  
20th Centuries.

Diane Koenker, Professor of History,



*Bailey*



*Wells*

Specialty Areas: History of the Soviet Union.



*Fritzsche, Koenker, Crumme*

**Plenary Session VI: Cultural Influences on Accounting's Development, the Early Years**

Chair/Discussant

Michael Gaffikin,  
University of  
Wollongong,  
Australia

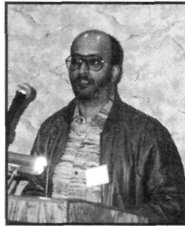
"Accounting History: The Missing Link" Saleh Hadi Albraili, Al-Ain, United Arab Emirates

"Evolution of Double-Entry Bookkeeping: Filling in the Gap"

Shaari A. Hamid,  
Universiti  
Pertanian, Malaysia

*The Academy plans to place abstracts of some of the papers on its Home Page.*

The success of the 1995 Research Confer-

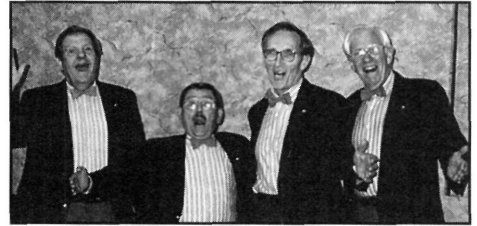


*Albraili*



*Hamid*

ence is due to the work of a number of people. Leslie Oakes, University of New Mexico, served as the program chair, and Maureen Berry, University of Illinois, served as the program administrator. Barbara Smith, Center for International Education and Research in Accounting, University of Illinois, served as secretary and carried out the many activities that this function requires. Congratulations are due to these and others who contributed to the success of the conference.



Programs of this nature require a great deal of financial support in addition to that derived from registration activities. Several Accounting firms and business organizations have provided financial support of the 1995 Research conference. The Academy is very grateful and thanks the following for their interest and involvement: Arthur Andersen & Co. SC Foundation, Deloitte & Touche LLP, General Motors Corporation, KPMG Peat Marwick Foundation and Price Waterhouse LLP.



**ACCOUNTING HISTORY RESEARCH CENTER AT ALABAMA IS PROPOSED**

A third Accounting History Research Center has been proposed to the Trustees of the Academy. The Center would be located at the University of Alabama in the Garner Center and focused on the areas of "policy-making and professionalization." If approved, Professor Thomas Lee would serve as its director.

The proposal notes that such a location is within reasonable driving distance from the Tax History Research Center at the University of Mississippi and the Accounting History Research Center at Georgia State University.

Additionally, it would complement the work and holdings of the current research centers. The facilities at Georgia State University are nearly at capacity. The Research Center at Alabama would emphasize accounting and auditing policy-making and professionalization of public accountability.

The proposal is currently under study by the Trustees of the Academy. Currently, discussions are continuing regarding the potential of maintaining the Academy collection in the Business School Library at the University of Alabama.