

Accounting Historians Notebook

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Past, present, and future of accounting history as it relates to methodology, education, technology and international organizations

Academy of Accounting Historians

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The Accounting Historians Notebook

Vol. 21, No. 1

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April, 1998

THE PAST, PRESENT, AND FUTURE OF ACCOUNTING HISTORY AS IT RELATES TO METHODOLOGY, EDUCATION, TECHNOLOGY AND INTERNATIONAL ORGANIZATIONS

On December 4-6, 1997, The Academy of Accounting Historians hosted its 1997 research conference in Richmond, Virginia. The theme of the conference was "The Past, Present, and Future of Accounting History as it Relates to Methodology, Education, Technology, and International Organizations." The program committee, chaired by Edward Coffman and members, Roger Daniels, Laurie Henry, and Rasoul Tondkar, provided an excellent program and conference. Attendance numbered approximately 90 individuals, representing 15 countries, fifty-six institutions, and two firms. The Academy appreciatively recognizes the contribution of papers from the members and representatives of universities from outside the United States. Additionally, the Academy is pleased that again a number of graduate students, representing Virginia Commonwealth University, have attended and participated in the program.



Graduate Students from VCU

The Academy gratefully acknowledges the generous financial support provided by Arthur Andersen LLP, Chrysler Corporation Fund, Deloitte & Touche LLP, General Motors Foundation, and KPMG Peat Marwick Foundation which makes a research conference such as ours possible. Additionally, the Academy appreciates the support of Virginia Commonwealth University in hosting the conference.

President Rasoul Tondkar and Program Chair Edward Coffman opened the morning plenary session. Dr. Ruth Epps, Chair of the Department of Accounting, Virginia Commonwealth University, extended a welcome to the Academy and its members and participants in the research conference. The program consisted of the following:

Plenary Session: Technology and International Perspective of Accounting History

Moderator:

Gary J. Previts, Case Western Reserve University

Speakers:

Arthur R. Wyatt, University of Illinois, "The International Accounting Standard-Setting Process: Past, Present, and Future"

PAST...continued on page 16

PAST...continued from page 1

Miklos A. Vasarhelyi, Rutgers University-Newark, "Role of Technology in Researching, Teaching, and Communicating Accounting History and Accounting Information"



Miklos A. Vasarhelyi and Arthur R. Wyatt

Plenary Session: Relevance of History to Business Organizations and Education

Moderator:

Paul J. Miranti, Rutgers University-New Brunswick

Speakers:

Edward J. Perkins, University of Southern California, "Evo-



Edward J. Perkins

lution of the Capital Markets in the United States"

William G. Shenkir, University of Virginia, "Accounting History: The Best of Times the Worst of Times?"



William G. Shenkir

Concurrent Sessions

Session A: Research Methodology: Biographical

Moderator:

Daniel L. Jensen, The Ohio State Univ. "Biographical Research in Accounting"
 Dale L. Flesher, Univ. of Mississippi
 Tonya K. Flesher, Univ. of Mississippi
 "William Basset Chinnery: 1787-1812, Australia's Premier Accountant & Embezzler"

Michael E. Scorgie, La Trobe University
 David J. Wilkinson, La Trobe University
 "A Preliminary Analysis of Women with Doctorates in Accounting 1900-1959"



Michael E. Scorgie

Joann Noe Cross, University of Wisconsin-Oshkosh



Joann Noe Cross

Session B: International Studies

Moderator:

Kathleen E. Sinning, Western Michigan University

"A Review of the Evolution of the G4+1 and Its Impact on the Harmonization of Accounting Standards"

Donna L. Street, James Madison University

Kimberly A. Shaughnessy, James Madison University

"Accounting and Radical Modernity: The Case of Economic Accounting and Price Formation in the German Democratic Republic"

O. Finley Graves, Kansas State University

Maureen H. Berry, University of Illinois
 "Still Cursing the Darkness: U. S. Cost Accountancy and the War Industries Board (1917-1918)"

Richard K. Fleishman, John Carroll University

Thomas N. Tyson, St. John Fisher College

Session C: Uses of Technology in Accounting Courses and the Study of Early Journals

Moderator:

Victoria K. Beard, University of North Dakota

"Something Old and Something New - Using Electronic Groups to Teach Historic Practices in Accounting"

Sarah A. Holmes, Texas A&M University

Sandra T. Welch, University of Texas at San Antonio

Orion J. Welch, St. Mary's University

"It's Just a Matter of Time: The Impact of Technology on the Accounting Profession in the Twentieth Century"

Sarah A. Holmes, Texas A&M University

Sarah T. Welch, University of Texas at
San Antonio

Jason Collins, Texas A&M University
(Senior Accounting Major)

"In the Quest of Andrew Jackson, Merchant
and Cotton Gin Operator, 1795-1804"

Lewis L. Laska, Tennessee State
University

Concurrent Sessions

Session A: Research Methodology: Archival

Moderator:

Henry C. Smith, III, Texas A&M
International University

"The Early Record Books of E.I. Dupont De
Nemours & Company: A Case Study in the
Practice of Accounting History"

Roxanne T. Johnson, University of
Scranton

"The Development of
Management Accounting
at the Hudson's Bay
Company, 1670-1820"

Gary Spraakman,
York University

Alison Wilkie, York University
Gary Spraakman



"Using Accounting Records to Trace Historical
Events: The Story of the Short Life of the
Richard A. Bingham"

Jan Richard Heier, Auburn University
at Montgomery

Session B: Accounting History and Education: Evolution of Selected Accounting Topics

Moderator:

Gloria Vollmers, University of Maine

"Cash Flow Reporting in the Public Sector"

G. Robert Smith, Jr., Auburn
University

"The Evolution of Probability Concepts"

Jim Martin, University of Montevallo

"A Technical Debate Over the Measurement
of Business Income"

Diana Kay Pence, University of Texas at
Brownsville

Session C: Research Methodology: Historiography

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Moderator:

Ashton C. Bishop, James Madison
University

"Historiography of Accounting: The
Challenge of Post-Kuhnian Realism for
Accounting History"

Maxwell Aiken, La Trobe University
Dean Ardern, La Trobe University

"A Suggested Program for Relating
Accounting History to Accounting
Practitioners, with Examples"

Richard G. Vangermeersch, University
of Rhode Island

Concurrent Sessions

Sessions A: Research Methodology; Writing Organizational Histories

Moderator:

Garry D. Carnegie, Deakin University-
Geelong

"Accounting, Accountability, and Cost
Efficiency at the Commonwealth of Australia
Clothing Factory, 1911-1918"

Peter Foreman, Deakin University-
Warranambool

Thomas N. Tyson, St. John Fisher
College

"Prophets or Puppets of Profit: The
Securities Legislation and the Accounting
Profession in the 1930's"

Barbara D. Merino, University of North
Texas

Alan G. Mayer, University of North
Texas

Session B: Accounting History and Education: Integrating History into the Accounting Curriculum

Moderator:

Harvey S. Hendrickson, Florida
International University

"Accounting History - Its Importance in the
Process of Accounting Education"

Darwin L. King, St. Bonaventure
University

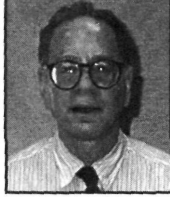
"Annual Reports of the Minehill and
Schuylkill Haven Railroad Company: 1844-
1864"

Gary Giroux, Texas A&M University

"Teaching Basic Accounting Using

Historical Account Books

Robert Bloom, John
Carroll University
John Solotko, John
Carroll University

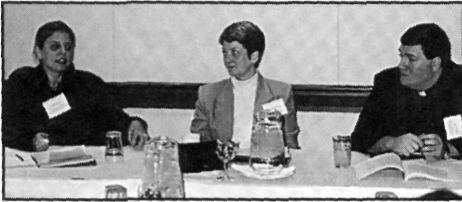


Robert Bloom

Session C: Writing Doc-
toral Dissertations in
Accounting History

Moderator:

Tom A. Lee, University of Alabama



Denise M. de la Rosa,
Margaret A. Hoskins, Keith P. McMillan

Panelists:

Denise M. de la Rosa, Central Connecticut
State University, "Financial Reporting in
Poland: Privatization of Select Firms
Traded on the Warsaw Stock Exchange"
Margaret A. Hoskins, Henderson State
University, "The Murphy Models for
Accounting: A Test of Relevance"
Keith P. McMillan, S. J., Rockhurst College,
"The Emergence of the U.S. Accounting
Profession 1880-1900: A New
Institutionalism Perspective"

Concurrent Sessions

Session A: Research Methodologies
and Sources

Moderator:

Jeanette Sanfilippo, Maryville
University - St. Louis

"Lifting Stones: A Place for Microhistory in
Accounting Research?"

Robert Williams,
University of
Wollongong

"Early Accounting
History: Adventures in
Research Methodology"

George C. Romeo,
Rowan University



George C. Romeo

Documents, Letters and Other Obscure
Sources of Accounting History"

Gary Giroux, Texas A&M University
Sharon Hurley Johns, Brigham Young
University

Session B: Accounting History and
Education: Integrating History into the
Accounting Curriculum

Moderator:

Roger B. Daniels, College of Charleston
"Accounting History in the Academic
Environment"

Elliott L. Slocum, Georgia State
University

Ram S. Sriram, Georgia State University
"Integrating Accounting History into the
Curriculum"

Peter J. Clarke, University College
Dublin

"Chordal's Letters: Illustrating Management
& Accounting Theory
Prior to 1880's"

Athar Murtza, Seton
Hall University

Session C: Influence of
Technology on
Accounting Research
and Practice

Moderator:

Lorraine L. Gilbert, Case Western
Reserve University

"Macro-Case Analysis: The Resurrection of a
Tax Research Methodology?"

Tina S. Quinn, Arkansas State Univ.

Tonya K. Flesher, Univ. of Mississippi

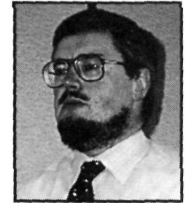
"The Stock Index and Market Seasonals
(SIMS) Data Base"

Anthony J. Cataldo II, Gonzaga Univ.

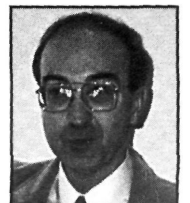
"A Review of Military Accounting -
Comparison of the 1860's and 1990's
Systems"

Darwin L. King, St.
Bonaventure Univ.

David Spencer, St.
Bonaventure Univ.



Peter J. Clarke



Darwin L. King