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

Academy of Accounting Historians

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook
Part of the Accounting Commons, and the Taxation Commons

Recommended Citation
Historians, Academy of Accounting (1998) "Past, present, and future of accounting history as it relates to methodology, education, technology and international organizations," The Accounting Historians Notebook: Vol. 21 : No. 1 , Article 1. Available at: https://egrove.olemiss.edu/aah_notebook/vol21/iss1/1
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.

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:

Graduate Students from VCU
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, "Evolution of the Capital Markets in the United States"
William G. Shenkir, University of Virginia, "Accounting History: The Best of Times the Worst of Times?"

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"

Session B: International Studies
Moderator:
Kathleen E. Sinning, Western Michigan University
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
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
“Using Accounting Records to Trace Historical Events: The Story of the Short Life of 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

The Accounting Historians Notebook, April, 1998

Published by eGrove, 1998
Historical Account Books
Robert Bloom, John Carroll University
John Solotko, John Carroll University

Session C: Writing Doctoral Dissertations in Accounting History
Moderator: Tom A. Lee, University of Alabama

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”

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

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”

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”

https://egrove.olemiss.edu/aah_notebook/vol21/iss1/1