

# Accounting Historians Notebook

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## Accounting History Association, Japan

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## ACCOUNTING HISTORY ASSOCIATION, JAPAN

Professor Emeritus Yoshiro Kimizuka reports on the program of the 17th Annual Meeting of the Accounting History Association, Japan which was held on July 16-17, 1998, at Hokkaido University in Hokkaido, Japan. Professor Emeritus Kimizuka is a long time member of the Academy of Accounting Historians. Professor Izumi Watanabe, Osaka

University of Economics, president of the Accounting History Association, Japan, presided over the meeting. Professor Emeritus Kimizuka states that most of the presenters were young faculty members and energetic which resulted in very exciting and active discussions. The following is an outline of the program:

### July 16:

Norio Takasu, Chair

Presentations:

"Transition of Consolidated Accounting System in UK,"

Eri Kanamori

"Accounting Practice of U.S. Steel in the Early Stage,"

Mitsunori Kasukabe

Tomoko Takayama, Chair

Presentations:

"Historical Development of Means of Credit Analysis in USA until 1930's,"

Chikako Morita

"Transition of Accounting Measure of Profit Per Share,"

Jyunji Kubo

### July 17:

Seiji Hara, Chair

Presentations:

"Main Principles of Cost Accounting for Manufacturing Industries, (1941-2),"

Satoshi Imamura

"Historical Study in Evolution of Accounting for Foreign Currency Translation,"

Kazumoto Ido

Mitsuro Kuno, Chair

Presentations:

"On the Evolution of 'Financial Statements Auditing' in UK,"

Kei Okajima

"Accounting Practice of Railway Companies in UK,"

Shigeto Sasaki

"Japanese and American Rating of Corporations-- Their History and Prospect," a special lecture,

Seiichi Kikuchi