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Accounting history papers at recent American Accounting Association meetings

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ACCOUNTING HISTORY PAPERS AT RECENT AMERICAN ACCOUNTING ASSOCIATION MEETINGS

During the year, a number of papers or panels involving accounting history are presented at the national and regional meetings of the American Accounting Association. These presentations are presented below in order to identify the various topics and areas in which accounting history research is being conducted and with hopes of encouraging further research.

ANNUAL MEETING:

"Something Old and Something New: Using Electronic Groups to Teach Historical Practices in Accounting," Sarah A. Holmes, Texas A&M University; Orion J. Welsch, St. Mary's University; and Sandra T. Welsch, University of Texas at San Antonio.

"Business and Military Strategy in the Mid-Nineteenth Century USA: The Emergence of a Modern Discourse," Keith W. Hoskin, University of Manchester Institute of Science and Technology; Richard H. Macve, London School of Economics; and John G. Stone, Kings College, University of London.

"Accounting, Post-Modern Politics, and the Retreat of Liberalism," Sara A. Reiter, SUNY at Binghamton and Paul F. Williams, North Carolina State University.

"Conditional Truth: The Rhetoric of Cost in the Twentieth Century America," C.J. McNair, Babson College and Richard Vangermeersch, University of Rhode Island.

NORTHEAST REGIONAL:

"An Illustration of Accounting Methods Used by Sixteenth Century Merchants and Super-Cargoes," John Ribezzo, Community College of Rhode Island.

"Evolution of Accounting Techniques in the

Books of a Sieneese Company of the Fourteenth Century," Alvero Martinelli, Appalachian State University.

"Origin-of-the-Claim and Legal Fees: A Continuing Search for an Answer," Barry Williams, King's College.

OHIO REGIONAL:

"Double Entry Bookkeeping in the Books of a Florentine Company of the Late Thirteenth Century," Alvaro Martinelli, Appalachian State University.

"What is the Matter With William Morse?" Toni Smith, Case Western Reserve University.

"A Historical Analysis of the Integration of the Corporate and Individual Income Tax," Robert J. Walsh, Marist College.

"Still Cursing the Darkness: US Cost Accounting and the War Industries Board (1917-1918)," Richard K. Fleischman, John Carroll University and Thomas N. Tyson, St. John Fisher College.

SOUTHEAST REGIONAL:

"In Search of Accounting Heroes," O. Ronald Gray, The University of West Florida; Roger Guyette, The University of West Florida; and Richard Calvasina, The University of West Florida.

"The Municipal Accounting Contributions of Frederick G. Cleveland: 1905-1915," James Potts, University of Central Florida.

"History of a Tax Research methodology," Tina S. Quinn, Arkansas State University and Tonya K. Flesher, University of Mississippi.

"The Legal Status of Account Books in Colonial America," Charles W. Wootton, Eastern Illinois University and Mary Virginia Moore, Southeast
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Missouri State University.

"The Municipal Budgets of Norfolk, Virginia, 1927-1998: The Evolution of the Budgeting Process," L.J. Henry, Old Dominion University.

"Bookkeeping and Capital Formation During the Twelfth and Thirteenth Centuries," Alvaro Martinelli, Appalachian State University.

SOUTHWEST REGIONAL:

"The Accounting Review 1935-1939: Harbinger of the Future?" James H. Potts, University of Central Florida.

"The Role of Accounting in the Conflict Over the Distribution of Corporate Profits Following World War II," Diana Kay Pence, The University of Texas at Brownsville.



ANNOUNCING

STUDIES IN THE DEVELOPMENT OF ACCOUNTING THOUGHT

"Studies in the Development of Accounting Thought" is a new series which will publish original monograph and book length research on subject matter relating to the development of the discipline of accountancy. Studies which address perspectives on the nature, meaning and foundation of accounting ideas and propositions, as well as, research related to the thought contributions of individuals and the relevant role of institutions will also be considered. Joint Editors, Robert James Bricker and Gary John Previts are faculty members in the Department of Accountancy, Weatherhead School of Management, Case

Western Reserve University. Both are members of the Academy of Accounting Historians, and Dr. Previts has served as president, trustee, and on numerous committees. Both have collaborated extensively on a variety of prior research projects on the evolution of the "marketplace for accounting ideas" relating to a theory of disclosure, measurement, and business reporting. Information may be obtained by writing to the authors at: 625 Enterprise Hall, Case Western Reserve University, Cleveland, OH 44106-7235. Phone: 216-368-2074; Fax: 216-368-4776; Email: rjb@worldnetoh.com or gjp@po.cwru.edu.



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