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Centennial anniversary of the first CPA examination: A century of professional progress

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The Accounting Historians Notebook

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THE CENTENNIAL ANNIVERSARY OF THE FIRST CPA EXAMINATION: A CENTURY OF PROFESSIONAL PROGRESS

The Academy of Accounting Historians hosted its 1996 research conference in Cleveland on December 5-7, 1996. The theme of the conference was "The Centennial Anniversary of the First CPA Examination." The first CPA law was signed by the Governor of New York on April 17, 1896, and the first CPA Examination was given on December 15 and 16, 1896, in Buffalo and New York City. The conference was held in Cleveland in conjunction with the 50th Anniversary Celebration of John Carroll's College of Business.

The Academy gratefully acknowledges the financial support provided by Arthur Andersen LLP Foundation, Deloitte & Touche LLP, General Motors Corporation, and KPMG Peat Marwick Foundation. Without the support of these firms and their representatives, the conference could not have been a success.

A number of Academy members provided significant assistance in the organizing and administering of the conference. The program committee, chaired by Kathleen Sinning and members, Richard Fleischman, Julia Grant, Margaret Hoskins, Hans Johnson, Robert Jordan, Philip Siegel, and Thomas Tyson, provided an excellent program. Marilyn Collins, Chair, and Richard Fleischman served as the hotel arrangements committee and did an outstanding job with the hotel services and facilities. President Doris Cook also noted that Edward Coffman, Daniel Jensen, Richard Vangermeersch, Gary Previts, and Harold Langenderfer made

significant contributions to the success of the conference.



Marilynn Collins

The conference was designed to provide students, educators, and practitioners insights into the historical significance of the CPA examination and its influence on the accounting profession. Approximately eighty students, faculty, and practitioners representing thirty-seven institutions and several firms and professional organizations attended the conference. The plenary sessions and panel sessions were videotaped and will be available through Dale Flesher, Director of the Academy's Videotape Library at The University of Mississippi. Inquiries *Centennial.....continued on page 14*

Centennial.....continued from page 1 regarding individual papers should be directed to the authors.



Students from Case Western Reserve University

The program consisted of the following:

Plenary Session: Historical Development of The CPA Examination
William D. Samson, University of Alabama
Accounting Hall of Fame Members:

Norton M. Bedford,
University of Illinois,
Emeritus



Sidney Davidson,
University of Chicago,
Emeritus



Philip L. Defliese,
Coopers & Lybrand,
Retired

Plenary Session: History of the New York Society of CPAs
Julia Grant, Case Western Reserve University
James Craig, Managing Editor, *CPA Journal*, New York Society of CPAs
Robert Gray, Executive Director, New York Society of CPAs

Concurrent Sessions:

Session A: Research Into the Early Professionalization of Public Accountancy

“Identifying the Founding Fathers of Public Accountancy: The Formation of the Society of Accountants in Edinburgh”

Tom Lee, University of Alabama

“The Influence of the Individual in the Professionalization of Accountancy: The Case of Richard Brown and the Society of Accountants in Edinburgh 1892–1896”

Tom Lee, University of Alabama

“The Influence of Scottish Accountants in the United States: The Early Case of the Society of Accountants in Edinburgh”

Tom Lee, University of Alabama

Session B: Regulation of the Accountancy Profession

“Self Regulation Challenges: A Structural and Strategic Critique of Selected Professional Responses”

Karen L. Hooks, Florida Atlantic University

James E. Moon, Illinois State University
William D. Stout, University of Louisville

“The Evolution of Professional Enforcement in Texas: An Examination of Violations and Sanctions”

Mary E. Harston, St. Mary’s University
Sandra T. Welch, The University of Texas at San Antonio

“Reciprocity Agreements Among the G4 Accountancy Bodies: A Historical Review”

Mark I. Merryweather, BDO Seidman, LLP

Session C: Analysis of the CPA Exam

“Academic Disclosure on the CPA Exam: A Review and Critique”

Timothy J. Fogarty, Case Western Reserve University

“The Early CPA Examinations as Witnessed in Three Books by Harry C. Bentley”

Richard Vangermeersch, University of Rhode Island

“The Effects of the Technology Revolution on the Uniform CPA Exam”

Tommie Singleton, University of North Alabama

Dale L. Flesher, The University of Mississippi

Concurrent Sessions

Session A: Education and Training of CPAs
“Institutionalization and Structuring of Certified Public Accountants: An Analysis of the Development of Education and

Experience Requirements for Certified Public Accountants”

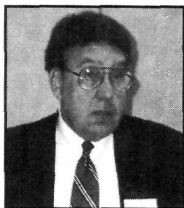
Philip H. Siegel, Monmouth University
John T. Rigsby, Mississippi State University

“Internships for Accounting Students: A Retrospective from Historical and Current”

Robert Bloom, John Carroll University
Mark Myring, Kent State University

“Accounting Certification in the US and Abroad”

Abdel M. Agami, Old Dominion University
Karen T. Cascini, Sacred Heart University



Agami

Session B: Evolution of the Accounting Profession”

“The Science of Accounts: A Theoretical Foundation for A New Profession”

Keith P. McMillan, S. J., London School of Economics and Political Science

“Equal Partners?: Cost Accounting Professionalization and the Unfilled Promise of the National Industrial Recovery Act”

Thomas Tyson, St. John Fisher College
Richard K. Fleischman, John Carroll University

“Efficiency Audit: An Assembly of Rationalities and Programmes”

Vaughan S. Radcliffe, Case Western Reserve University

“The Expectations of Accounting Information Users: 1900 vs 2000”

Jeremy Cripps, Heidelberg College

Concurrent Sessions

Session A: Early Influences on the Accountancy Profession

“The Accountancy Profession’s First Statesman: Charles Waldo Haskins”

Dale L. Flesher, The University of Mississippi

Tonya K. Flesher, The University of Mississippi

Gary J. Previts, Case Western Reserve University

“Maurice Moonitz: Academic Theorist and Standard Setter in a Changing Accounting Profession”

Kevin F. Brown, Case Western Reserve Univ.



Brown

“An Intimate Look Into an Accounting Legend—A. C. Littleton: Conversations with Family and Friends”

Lorraine L. Gilbert, Case Western Reserve University



Gilbert

Session B: Early Accountancy Laws

“The 1896 New York CPA Law and Exam: A Theoretical Analysis”

George Romeo, Rowan College of New Jersey

Larissa S. Kyj, Rowan College of New Jersey

“The First Wisconsin Accountancy Bill: A Historical Perspective”

Joann Noe Cross, University of Wisconsin, Oshkosh

“The History of Accounting Theory and Standard Setting”

Rita C. Jones, Delta State University
Jane Allen, Delta State University

Session C: Evolution of Accounting, Finance, and Information Systems

“Institutions, Organizations, and the Evolution of Accounting and Finance in the Modern Center Firm”

Paul Miranti, Rutgers University

“Market Structure, Firm Organization, and the Measurement of Capital: Dow’s Information System Before World War I”

Margaret C. Levenstein, University of Michigan

Plenary Session: Expectations for the Future of CPA Examinations

Robert Mednick, Andersen Worldwide, Chairman of the Board of AICPA, 1996-1997

Doyle Z. Williams, Dean, University of Arkansas, Fayetteville

Joseph J. Schultz, Arizona State University, President, AAA, 1996



Schultz, Williams, Mednick