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

Academy of Accounting Historians

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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. Marilynn 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.

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
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

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"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

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.

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