1999

Evolution of business disclosure

Academy of Accounting Historians
14. Paul Miranti gave the Research Committee’s report and indicated slow progress in finishing the research book.

15. Donna Street reported that the Vangermeersch Award Committee had sent out the announcements for the 1999 award.

16. Ashton Bishop reported that the Strategic Action Committee was concluding its work and passing the initiative to the new president, Tom Lee.

17. New business included discussion that the World Congress meeting in 2004 be proposed for the city of St. Louis. Dick Vangermeersch will chair a committee to investigate this possibility.

18. Dale Flesher reported that the Tax History Research Center has issued a grant to support one scholar, and the McMickle book collection will be shelved in the new facility. This collection will be listed on the Academy’s web page.

19. Elliott Slocum reported that the Accounting History Research Center will put the holdings on the web. The books are being rearranged on the shelves to make the groupings more logical.

20. The meeting was adjourned by Elliott Slocum at 3:40 p.m.

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THE EVOLUTION OF BUSINESS DISCLOSURE


The Academy is grateful to the conference sponsors that made this research conference a great success. The sponsors include Arthur Andersen, LLP, Chrysler Corporation Fund, Deloitte & Touche, LLP, Ernst & Young, LLP, the General Motors Foundation, and the KPMG Peat Marwick Foundation. The Academy appreciates the chairmen and their efforts of organizing the conference. The conference program was co-chaired by Kumar Sivakumar and Ram Sriram. The organization of the facilities was chaired by A. R. Roberts. The following is the conference program:

Plenary Session: “Business Reporting in an Era of Change”

Edmund L. Jenkins, Chairman, Financial Accounting Standards Board

Plenary Session: Research Methodologies and Acceptance of Accounting History In Education and Dissertation Research

Moderator: Ram S. Sriram, Georgia State University

“Comments about the Acceptance of
Accounting History Research in Dissertations, Promotion and Tenure, and Academic Employment

Panel: Joann Noe Cross, University of Wisconsin Oshkosh

“A Genealogy of Accounting History Dissertations”
Robert J. Bricker, Case Western Reserve University
Barbara Merino, University of North Texas
“Making Historical Research Meaningful and Relevant”
Vaughan Radcliffe, Case Western Reserve University

“Methodologies: Old and New”

Lunch and Awards
Panel: “Academy of Accounting Historians: Its History”
Edward Coffman, Virginia Commonwealth University
Al Roberts, Georgia State University, Retired
Gary J. Previts, Case Western Reserve University

Concurrent Sessions
Session A: International Perspectives on Financial Reporting
Moderator: Charles W. Wootton, Eastern Illinois University
“Cultural and Administrative Antecedents of Financial Disclosure in Modern China”
Max Aiken, La Trobe University
Wei Lu, Monash University
“The Development of Financial Reporting in Ireland”
Peter Clarke, University College Dublin
“A Comparison of the British and United States Balance Sheets to 1917”
Darwin L. King, St. Bonaventure University

Session B: Financial Reporting for Railroads and Coal Industry
Moderator: Victoria Beard, University of North Dakota

“Exploring the Contents of the Baltimore and Ohio Railroad Annual Reports: 1827-1856”
Gary J. Previts, Case Western Reserve University
William D. Samson, The University of Alabama
Jan Richard Heier, Auburn University Montgomery
“Financial Reporting in the Belgian Coal Industry: Cases from the First Half of the 20th Century”
Ignace De Beelde, University of Gent (Belgium)

Session C: Concepts, Issues, and Roles of Financial Reporting
Moderator: Judith C. Walo, Central Connecticut State University
Dale L. Flesher, University of Mississippi
Jeffrey S. Zanzig, Millsaps College
“The Roll of Accounting in Reconciling Changes in Socioeconomic Relationships in the United States Following World War II”
Diane Kay Pence, Prairie View A&M University
“Historical and Philosophical Looks at the Pre-SFAS #95 World of the Funds Statement”
Richard Vangermeersch, University of Rhode Island
Concurrent Sessions
Session D: Auditing and the Audit Report
Moderator: Keith McMillian, S.J., Rockhurst College
“Auditing and Stewardship: The Role of Agency Theory and Stewardship Theory in the Assessment of Audit Risks”
Donald L. Ariail, Ariail & Company, P.C.
Darwin L. King, St. Bonaventure University
“Images of Audit 1844-1944”
Gerard McHugh, Trinity College

Session E: Business Disclosures as Illustrated by Various Companies
Moderator: Marilynn Collins, John Carroll University
“The Disclosed Profit and Loss accounts of Schneider and Co. (1837-1852)”
Daijiro Fujimura, Hiroshima Shudo University
“Accounting and Business Disclosure Practices of the St. Joseph Lead Company 1864 to 1900”
Glenn Vent, University of Nevada, Las Vegas
Ronald A. Milne, University of Nevada, Las Vegas
“United States Rubber Company, 1893-1917: An Examination of Reporting Practices”
Elliott L. Slocum, Georgia State University

Session F: Ethics and Governance
Moderator: Alan Mayper, University of North Texas
“Business Ethics and Social Responsibility - A Historical Perspective Derived from Annual Reports”
Duffy A. Morf, Ph.D. Candidate, University of Mississippi

Session G: Taylorism and Rhetoric
Moderator: Ann L. Watkins, North Carolina A&T State University
“Completing the Triangle: Taylorism and the Paradigms”
Richard K. Fleischman, John Carroll University
Discussant: Daniel L. Jensen, Ohio State University
“Conditional Truth: The Rhetoric of Cost in Twentieth Century America”
C.J. McNair, Babson College
Richard Vangermeersch, University of Rhode Island
Discussant: Edward C. Arrington, University of North Carolina-Greensboro

Session H: Business and Government Reporting Practices
Moderator: Ashton Bishop, James Madison University
“Analysis of an Early American (1801) Reference Book on Business and Accounting Practices”
Robert Bloom, John Carroll University
John Solotko
“A Historical Test of the AICPA Model of Business Reporting”
Joel E. Thompson, Northern Michigan University
“The Development of Performance
CALL FOR PAPERS

JAI Press, Inc. has announced that it will begin publishing a new research annual titled *Advances in Business History* and has appointed Professor Ray H. Anderson as Editor-in-Chief. JAI Press in the publisher of numerous journals and research annuals in all areas of business as well as other disciplines.

This announcement serves as an initial CALL FOR PAPERS. *Advances in Business History* will be a scholarly publication whose purpose is to provide for the dissemination of original, quality research in business history which confirm with generally accepted standards of scientific enquires, interpreted in its widest sense. The series will contribute to the development of business and related disciplines, encompassing accounting, economics, banking and finance, education, management, marketing, administration, law and information technology. Recognizing the breadth of research, the annual will accept for publication papers that encompass different methodology and theoretical backgrounds.

All manuscripts and correspondence should be sent to the address below. Descriptions of editorial policy and manuscripts form may be requested from Professor Anderson.

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