1997

Committees for 1997; The Academy of Accounting Historians

Academy of Accounting Historians

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COMMITTEES FOR 1997
THE ACADEMY OF ACCOUNTING HISTORIANS

Education Committee
Charge: Assemble and disseminate materials that foster the integration of history into accounting curricula.
   Gloria Vollmers, Chair
   University of Maine
   Jeanette Sanfilippo
   Maryville University—St. Louis
   Alan G. Mayper
   University of North Texas

Endowment Committee
Charge: Assist the Academy in raising funds for its scholarly and research activities, as well as special projects.
   Eugene Flegm, Chair, General Motors Corporation (Retired)
   Gary John Previs
   Case Western Reserve University
   Richard G. Vangermeersch
   University of Rhode Island

Financial Advisory Committee
Charge: Provide counsel and advice to the Academy's Treasurer and to the Board concerning the Academy's financial management.
   Kathleen E. Sinning, Chair
   Western Michigan University
   Edward N. Coffman, Virginia Commonwealth University
   Richard G. Vangermeersch
   University of Rhode Island

Membership Committee
Charge: Enlist new individuals and institutional members for the Academy by contacting academics and practitioners.
   Jean E. Harris, Chair
   Penn State University—Harrisburg
   Jeanette Sanfilippo
   Maryville University—St. Louis
   Ross H. Tondkar, Virginia Commonwealth University

Nominations Committee
Charge: Identify and nominate potential candidates for key positions.
   Doris M. Cook, Chair
   University of Arkansas
   Maureen Berry
   University of Illinois
   Ashton C. Bishop
   James Madison University
   Gary John Previs
   Case Western Reserve University
   Richard G. Vangermeersch
   University of Rhode Island

International Relations Committee
Charge: Research ways in which the Academy could expand its services to overseas members and increase their involvement in Academy activities.
   Thomas A. Lee, Co-Chair
   University of Alabama
   Lee D. Parker, Co-Chair
   University of Adelaide

Program Committee, 1997 Conference
Charge: Prepare call for papers, read and evaluate papers, and arrange paper sessions for conference.
   Edward N. Coffman, Chair, Virginia Commonwealth University
   Laurie J. Henry
   Old Dominion University
   Roger B. Daniels
   College of Charleston

Public Relations Committee
Charge: Enhance awareness of the Academy and its activities and enlist the assistance of key persons at AAA national and regional meetings in distributing information and other projects.
   Jeanette Sanfilippo, Chair,
   Maryville University—St. Louis

Regional Programs and Continuing Education Committee
Charge: Serve as liaison with other organizations with an interest in accounting history, such as regional AAA meetings; also, develop and coordinate continuing education programs in conjunction with other meetings.
   O. Finley Graves, Chair,
   The University of Mississippi

Published by eGrove, 1997

The Accounting Historians Notebook, April, 1997
The Accounting Historians Notebook, Vol. 20 [1997], No. 1, Art. 12

Southeast; John T. Rigsby, Mississippi State University
Northeast; Nola Buhr, SUNY at Binghamton
Midwest; Paul A. Shoemaker, University of Nebraska
Ohio; Vaughan Radcliffe, Case Western Reserve University
Southwest; Alan G. Mayper, University of North Texas
Western; Barbara K. Parrish, Colorado State University
Mid-Atlantic; Paul J. Miranti, Rutgers University—New Brunswick

Research Committee
Charge: Encourage accounting history research, identify possible topics, identify sources of funding, and evaluate proposed research projects.
Paul J. Miranti, Co-Chair, Rutgers University—New Brunswick
Paul A. Shoemaker, Co-Chair, University of Nebraska

Strategic Action Committee
Charge: Consider the Academy’s strategies concerning the long-term physical locations of its administrative and research facilities, study and evaluate alternatives.
Ashton C. Bishop, Chair, James Madison University
Edward N. Coffman, Virginia Commonwealth University

Richard G. Vangermeersch Manuscript Award Committee
Charge: Prepare announcement for the award, encourage submissions of manuscripts and select the outstanding manuscript for 1997 using established guidelines.
Donna L. Street, Chair, James Madison University
Junichi Chiba, Tokyo Metropolitan University
Doris M. Cook, University of Arkansas
Richard K. Fleischman, John Carroll University
Moyra Kedsie, University of Hull
Barbara D. Merino, University of North Texas
Patti A. Mills, Indiana State University
Ross H. Tondkar, Virginia Commonwealth University

DISORDER AND HARMONY: 20TH CENTURY PERSPECTIVES ON ACCOUNTING THEORY

The 7th World Congress of Accounting Historians was held at Queen’s University, Kingston, Canada, on August 11–13, 1996. The Congress is organized by the International Committee for Congresses of Accounting Historians and the Academy of Accounting Historians. The Congress is held every four years, and the 8th Congress is scheduled to be held in Madrid in the year 2000. Papers were received in all areas of accounting history, and over sixty papers were presented at the Congress. These papers are listed below in order to provide readers with information concerning the areas and subjects of historical research which is being conducted by colleagues in various countries.

PAPERS PRESENTED:
"An Historical Perspective On Fraudulent Financial Reporting In the United States"
J. J. Abdolmohammadi, Bentley College

………continued on the next page
Paul J. McMann, Boston University
Mai E. Iskander, Northern Illinois University
"The Demise of the Cost Accounting Profession In Australasia"
Ray H. Anderson, Victoria University of Technology
"Double-Entry Bookkeeping Applied To Accounting In the Haciendade Bienes De Difuntos En Indias During the Sixteenth And Seventeenth Centuries"
Rafael Donoso Anes, University of Seville
"How To Stimulate Accounting Students With Examples From American History"
Robert Bloom, John Carroll University
Jayne Fuglister, Cleveland State University
"Preinreich's Contributions To Accounting Theory"
Richard P. Brief, New York University
"Environmental Performance, Legislation and Annual Report Disclosure: The Case of Acid Rain and Falconbridge"
Nola Buhr, Binghamton University
"Barriers To Entry—An Economist's Approach To the Experience of Women In US Public Accounting"
Anne Bunton, Cottey College
"Accounting Change and Management Control: Evidence From Eighteenth Century Spain"
Salvader Carmona, Universidad Carols III de Madrid
Mahmoud Ezzamel, University of Manchester Institute of Science and Technology
Fernando Gutierrez, Universidad de Sevilla
"The Evolution of Management Control and National Culture"
Giuseppe Catturi, Vice-President of the Italian Society of Accounting History
Angelo Riccaboni, member of the Steering Committee of the Italian Society of Accounting History
"Luca Pacioli’s Tractatus Mathematicus Ad Discipilos Perusinum"
Gianfranco Cavazzoni, University of Perugia
"Colonialism, Closure, and Distance: An Episode From Australian Accounting History"
Wai Fong Chua, University of New South Wales
Chris Poullaos, University of New South Wales
"The First Irish Accounting Publication: Ammonet, 1696"
Peter J. Clarke, University College
"Invited Session: The Critical Potential of Accounting History"
Kathie Cooper, University of Wollongong
"The Rise and Fall of Hidden Reserves"
Jorgen Dahlgren, Linkopings University
"The Interaction Between Accountants and Non-Accountants In the Creation of Managerial Reports: Cases From the Belgian Colliery Industry"
Ignace De Beelde, University of Gent
"Professionalization In Colonial Australia: A Study of Social Backgrounds and Business Opportunism"
John Richard Edwards, Cardiff Business School
Garry D. Carnegie, Deakin University
"A Theoretical Primer for Evaluating and Conducting Historical Research In Accounting"
Richard K. Fleischman, John Carroll University
Patti Mills, Indiana State University
Thomas Tyson, St. John Sigher College
"Turn-of-the-Century CPAs and the Accounting Education Movement"
Dale L. Flesher, The University of Mississippi
Tonya K. Flesher, The University of Mississippi
Garry John Previts, Case Western Reserve University
"Invited Session: Decimalized Charts of Accounts"
David Forrester, Royal Philosophical Society of Glasgow
Alicja Jaruga, University of Lodz
“An Evolving Model of Research Methodologies In Accounting”
R. Michael Garner, Salisbury State University
Tommie W. Singleton, University of North Alabama
“Accounting for Sustainable Development: Lessons From Aboriginal Societies”
Kathy Gibson, University of Tasmania
“Administration and Accounting In the Warships of the Spanish Royal Navy Ordinance of 1735”
Esteban Hernandez-Esteve, Banco de Espana
“The Lawrence Manufacturing Co.: A Note On Early Cost Accounting In US Textile Mills”
Keith Hoskin, University of Manchester Institute of Science and Technology
Richard Macve, University of Wales
“Governmental Accounting In the Phase of State Regime Reshaping From Capitalism To Socialism: The Polish Case”
Alicja Jaruga, University of Lodz
Wojciech A. Nowak, University of Lodz
Barbara Bakalarska, Minister of Finance
“Origin and Evolution of Plans of Accounts In Poland”
Alicja Jaruga, University of Lodz
Anna Szychta, University of Lodz
“Accounting for Agricultural Assets”
Roger Juchau, University of Western Sydney
“Accounting for Public Monies”
Patricia Kennedy, National Archives of Canada
“The Forgotten Wars—Some Reflections On Controversies In Australian and UK Pension Accounting Rule-Making”
Paul J. M. Klumpes, Lancaster University
“Manual De Cuenta Y Razor De Ramon Valdes 1817”
Fernando Martin Lamouroux, Universidad de Salamanca
J. J. Lanero, Universidad de Leon
“Identifying the Founding Fathers of Public Accountancy: The Society of Accountants In Edinburgh”
Tom Lee, University of Alabama
“Introducing Double-Entry In Public Finance, a French Experiment at the Beginning of the Eighteenth Century”
Yannick Lemarchard, Universite de Bretagne–Occidentale Brest
Laura MacDonald, Queen’s University
“Aspects of Early Accounting Systems (After 3000 B.C.) and Their Relation To Our Time”
Richard Mattessich, University of British Columbia
“The Fall of Management Accounting: The Nira and the Homogenization of Cost Practices In the United States”
C. J. McNair, Babson College
Richard Vangermeersch, University of Rhode Island
“Tasks of a Social History of Accounting”
D. Neu, University of Calgary
A. J. Richardson, Queen’s University
“Harrington Emerson’s Standard Costing Reconsidered: His Critical Viewpoints On Cost Accounting”
Hiroshi Okano, Osaka City University
“Accounting Systems and Organization of Spanish Trading Companies In the Eighteenth and Nineteenth Centuries”
M. Garate Ojanguren, University of the Basque Country
“A Critique of the Non-Existence of Accounting In Anglo-Saxon England”
D. Oldroyd, University of Newcastle
“The CPA Examination In the United State: Its Beginnings”
Marry Ellen Oliverio, Pace University
Bernard H. Newman, Pace University
“Professional Segmentation: The Case of Co-Membership of Australian and British
Accountancy Bodies To 1914
R. H. Parker, University of Exeter
“Accounting At Ecclesiastical Deposit Banks In Catalonia (Thirteenth To Nineteenth Centuries)”
Jose M. Passola, CCI S.A., Barcelona
“Origin and Development of Survivors’ Pensions In the Spanish Army: The First Military Pension Fund”
M. Pilar Perez, University of Valladolid
“The Royal Exchequer’s Book of Current Accounts With the Capital Proceeding From Pepper that Sunda Paid In the Year 1743”
Manuel Rodrigues Benavente, Director, Associacao Portuguesa de Tecnicos de Contas, Lisbon, Portugal
“The Evolution of the US Income Tax: The History of Progressivity, Influences From Other Countries and Comparison To the Canadian Experience”
William D. Samson, University of Alabama
“Evolution of the Application of Present Value To Valuation of Non-Monetary Resources”
Michael E Scorgie, La Trobe University
“Progenitors of Modern Management Accounting Concepts and Mensurations In Pre-Industrial England”
Michael E Scorgie, La Trobe University
“The Clergy In Italian Literature of Accountancy”
Luigi Serra, Consiglio Nazionale Ragionieri
Ken Shackleton, University of Glasgow
Stephen P. Walker, University of Glasgow
“The Origin of Accounting”
R. M. Singhvi, Indian Accounting Association
“Some Historical Perspectives and More Recent Developments In Working Capital Management”
M. Beaumont Smith, University of South Africa
“Taxation, Common Sense Implications and the Lower of Cost and Market Rule In the

The Accounting Historians Notebook, April, 1997

Published by eGrove, 1997