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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. Mayer

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 Previts

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 Previts

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

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. Mappier,
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

Dale L. Flesher
The University of Mississippi
Gary John Previts
Case Western Reserve University
Thomas A. Lee
University of Alabama
Kathleen E. Sinning
Western Michigan University
Ross H. Tondkar, 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 Kedslie
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

Accounting Historians: Committees for 1997; The Academy of Accounting Historians

- Paul J. McMan, 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 Discipulos Perusinos*"
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"
Session Chair: David Cooper, University of Alberta
"From Charlatan To Doyen: The Legitimization of Australian Accountancy"
Kathie Cooper, University of Wollongong
"The Rise and Fall of Hidden Reserves"
Jorgen Dahlgren, Linkoping 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 Ghent
"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 Espano
- "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 Policy 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
- "The Making of the First English Book On Double-Entry Bookkeeping: From Oldcastle To Mellis"
- 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
- "Constructing Regulatory Space: The Public Accountants Council for Ontario: 1950-1964"
- 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 Ojanguen, 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

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Accountancy Bodies To 1914” United Kingdom 1842–1925”

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

“Federalism In British Accounting: A Study
of Political Reform, 1968–1972”

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

David M. Smith, Deakin University

“Heloise Brown Canter: Her Career, Her
Contributions To Public Accounting, Her
Influence On Women In Accounting”

Wanda G. Spruill, State University of
New York at Geneseo

Charles W. Wootton, Eastern Illinois
University

“Is State of Affairs, Financial Position?”

Julie Tabart-Gay, Deakin University

“The Current Ledger of F. W. Read & Co:
1904–1908”

Joel E. Thompson, Northern Michigan
University

“The Evolution of Canadian Tax Policy for
Preferred Dividends, 1975–89: An
Application of the Coase Theorem”

Dan Thornton, Queen’s University

“Accounting Technique and the Dual
Character of Man”

Eamonn Walsh, New York University
and University of Limerick

Ingrid Jeacle, Dublin City University

“Inscribing the Workers’ Experiment In
Factory Discipline of the Inculcation of
Manners”

Robert Williams, University of
Wollongong

“Assets As Property Available for the
Payment of Debts”

Sarah Williams, Deakin University

“A USA/Canada Model of ‘Sin’ and Other
Excise Taxes”

Brenda Yelvington, The University of
Mississippi

Tonya K. Flesher, The University of
Mississippi

William Shughart, The University of
Mississippi

Dale Flesher, The University of
Mississippi

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