

# Accounting Historians Notebook

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Volume 20  
Number 1 *April 1997*

Article 13

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April 1997

## Disorder and harmony: 20th century perspectives on accounting theory

Academy of Accounting Historians

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### Recommended Citation

Accounting Historians, Academy of (1997) "Disorder and harmony: 20th century perspectives on accounting theory," *Accounting Historians Notebook*: Vol. 20 : No. 1 , Article 13.

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## Accounting Historians: Disorder and harmony: 20th century perspectives on accounting theory

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

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The University of Mississippi  
Gary John Previts  
Case Western Reserve University  
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Kathleen E. Sinning  
Western Michigan University  
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Commonwealth University

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**Charge:** Prepare announcement for the award, encourage submissions of manuscripts and select the outstanding manuscript for 1997 using established guidelines.

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## 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

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- 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 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"

## Accounting Historians: Disorder and harmony: 20th century perspectives on accounting theory

- 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

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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