Disorder and harmony: 20th century perspectives on accounting theory

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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
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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
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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
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 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”

Hernando Martin Lamouroux, Univeridad 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

"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 United Kingdom 1842–1925"
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

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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The Accounting Historians Notebook, April, 1997