Academy of Accounting Historians: The rhetoric of accounting history: Conversations across time and space, Toronto, November 18-20, 1999; Rhetoric of accounting history: Conversations across time and space, Toronto, November 18-20, 1999

Academy of Accounting Historians

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FLEISCHMAN RECEIVES THE HOURGLASS

The Academy of Accounting Historians gives annually the Hourglass Award to an individual or individuals who have made significant contributions to accounting history through research and publication. This award is the most prestigious award given by the Academy. The 1999 Hourglass Award was presented to Dr. Richard K. Fleischman of John Carroll University in recognition of his lifetime of contributions to research and publication in accounting history.

Dr. Fleischman has achieved recognition as a preeminent accounting history scholar and an international reputation for his work in early British cost accounting practices. Garland Press published a compendium of his research in early British cost accounting in a monograph co-authored with Dr. Lee Parker. He has presented papers all over the world and published in numerous prestigious journals including those of conventional and critical natures. He has served on editorial boards of several history journals and serves as the editor of the Accounting Historians Journal. The Hourglass Award is a tribute to more than a decade of scholarly contributions by Dr. Fleischman to accounting history and service to the Academy of Accounting Historians.

CALL FOR PAPERS • ACCOUNTING HISTORY: INTERNATIONAL PERSPECTIVES

The Academy of Accounting Historians and Drexel University are sponsoring an international accounting history colloquium to be held at Drexel University on Sunday, August 13, 2000, prior to the start of the AAA National Meeting in Philadelphia.

All relevant historical papers will be considered (e.g. archival, theoretical, critical, biographical, contemporary history). Send 3 copies of the completed paper, which must include an abstract of not more than 500 words, to:

Professor Alan G. Mayper
Department of Accounting, COBA
P.O. Box 305219
University of North Texas, Denton, TX 76205-5219

The deadline for paper submissions has been extended to April 15, 2000.

The all day colloquium will include plenary and panel sessions that examine historical relevance in international standard setting and international trends in historical research.

Registration materials will be distributed in early 2000. The registration fee for the conference is $10. The conference will qualify for up to six hours of CPE.

TRUSTEES...continued from page 32


- Moved that the budget as presented be approved.
- Moved to amend the budget to reflect the commitment to the 8th World Congress of Accounting Historians ($3,000) and to allow for higher printing costs for the Notebook ($1,000). The amended motion was passed.

8. Adjournment 4:50 p.m.
Program:
November 19, 1999
Opening Plenary Session:
The Spielberg Effect
“Amistad as History and
Amistad as Hollywood:
The Spielberg Touch”
Howard Jones, University of Alabama

Session A - Islamic and Chinese Perspectives on Accounting History
Moderator: Judith Walo, Central Connecticut State University
“Exploring Zakat: tax as a requirement of Islamic belief”
Athar Murtuza, Seton Hall University
“The religious influence on accountants’ qualification: the case of Muslim accountants”
Omar Zaid, University of Western Sydney and Cheryl Hein, Texas A & M
Discussant: Elliott Slocum, Georgia State University

Session B - Art and Ideas
Moderator: Cheryl McWatters, McGill University
“Accounting in Art”
Jeffrey Kantor, University of Windsor and Basil Yamey, London School of Economics, retired
“Wilhelm Rieger and cash-accounting: An essay in controversial ideas”
David Forrester, Royal Philosophical Society of Glasgow

Session C - Other Views
Moderator: Peter Foreman, Deakin University
“High finance/low strategy: corporate collapse in the Canadian pulp and paper industry, 1923-32”
Barry Boothman, University of New Brunswick
“Whitworth College and normal school, for young ladies: accounting by the president”
Patricia Mounce, Eastern Kentucky University and Bobby Waldrup, North Florida University
“Introducing the profit motive in education: a pre-civil war example”
James G. Shelton, Freed-Hardeman University

Session D - Management Accounting, Part 1
Moderator: Gloria Vollmers, University of Maine
“The rhetoric of modern cost management: the life and work of Albert Fink”
Jan Richard Heier, Auburn University at Montgomery
“Accounting as an instrument of monetary policy and control in the Spanish Royal Exchequer during the 16th century.”
Esteban Hernandez-Esteve, Bank of Spain
“Human resource reports of the CSA Army and related internal controls employed”
Darwin King, St. Bonaventure University
Discussant: Thomas Tyson, St. John Fisher College
Lunecheon Speaker: Gary Previts, Case Western Reserve University
“The future of the past in accounting/preteritum Semper presents”
Session E - Accounting History Cases for Teaching
Chair: Eldon Gardner, Univ. of Lethbridge
“Back to the future”
Eldon Gardner, Univ. of Lethbridge
“Accounting for long-lived assets before... rules, ...regulations, ...the profession: a case of railroad accounting in the 1850s”
Dale Flesher, The University of Mississippi, Gary Previts, Case Western Reserve University and William Samson, University of Alabama
Discussants: John Parkinson, York University and Gary Spraakman, York University

Session F - The Use of Information in Areas of Conflict
Moderator: Peter Foreman, Deakin University
“Archaeology and genealogy in accounting history and the economic status of indigenous Australian families”
Ratnam Alagiah, Griffith University
“The middle temple records”
Jeremy Cripps, Heidelberg College
“Accounting in a racist society: the Hawaiian sugar plantations, 1835-1920”
Richard Fleischman, John Carroll University and Thomas Tyson, St. John Fisher College
Discussant: Cheryl McWatters, McGill University

Session G - Assessing Past Practices, Part 1
Moderator: Paul Van Dyke, University of Southern California, PhD student
“An archival investigation of a late nineteenth century accounting information system”
Roger Daniels, College of Charleston and Jesse Beeler, Millsaps College
“The evolution of accounting regulations in China during modern era”
Xu-dong Ji, La Trobe University and Wei Lu, Monash University
“A Renewed Consideration of the Concepts of Generally Accepted Accounting Principles”
Elliott Slocum, Georgia State University and Kel-Ann Eyler, Georgia State University

Session H - The Dutch East India Company
Moderator: Caroline Walker, York University, PhD student
“Management without accounting? The financial administration of the Dutch East India Company”
Femme Gaastra, Leiden University
“Aspects of the accounting System of the Dutch East India Company”
Peter Van den Dool, California State University, Stanislaus, retired
“A view from the bottom up: managerial accounting and the Dutch East India Company’s China trade”
Paul Van Dyke, University of Southern California, PhD student
Discussant: Richard Vangermeersch, University of Rhode Island

Session I - Rhetoric and Its Criticism
Moderator: Gary Previts, Case Western Reserve University
“Stockholders’ wealth: the rhetoric & accountability”
Lawrence Hudack, Barry University
“A critique of the evolution of goodwill”
Thomas Phillips, University of Central Florida
“The history and rhetoric of auditor independence concepts”
Sara Ann Reiter, SUNY, Binghamton

TORONTO...continued on page 30

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The Accounting Historians Notebook, April, 2000
Also, in 1866 a full-page ad for Trautmann-Perrin was placed with one line about accounting. The ads placed from 1867 through 1885 were relatively plain. In 1886 the Amos D. Albee ad featured him as an expert accountant as well as general agent from The Best Ink Well. The first more glitzy-type ad occurred in 1886 for N. P. Lamson & Loring S. Richardson.

(1866, p. 1704)

N. P. LAMSON & LORING S. RICHARDSON,
EXPERT ACCOUNTANTS.
Adjusters, Auditors and Examiners of Complicated Railroad, Banking, and Mercantile Accounts
MINOT'S BUILDING,
113 DEVONSHIRE ST., ROOM 35,
BOSTON, MASS.

The four ads from the 1890 Boston City Directory were more detailed than before. These were six ads from the 1893 Boston City Directory. The Protective Auditing Association seemed to be a corporate form of ownership with also Real Estate, Houses and Land for sale. John Reckers seemed to be a diversified firm with Private Lessons in Bookkeeping, Mathematics, and Navigation. T. G. Kimball used bold face to advertise as a Public Accountant. W. Norton-Reid had an ad with small print which advertised services. W. Norton-Reid was a Fellow of the American Association of Public Accountants. Lastly, from 1893, Maurice J. Fitzgerald advertised himself as a Public Accountant.

(1893, p. 2211)

T. G. KIMBALL,
PUBLIC ACCOUNTANT.
Special Systems to suit any Business.
27 SCHOOL STREET, - - BOSTON, MASS.
P.O. BOX 3581

In 1894, Edmund Willcox advertised himself as Gold Medallist, Institute of Expert Accountants and as "The Best Labor is the Cheapest." In 1895, six ads for accountants were placed on one page. In 1897, Edmund Willcox had an ad as Certified Member of the American Association of Public Accountants with specialties in: Accountancy; Auditing; Investigation; Consultation; and Contracts. Of ten ads selected from 1899 Boston City Directory, the last three—Safeguard Account Co.; Boston Bookkeepers Protective Associates; and Interstate Mercantile Agency—appeared to be corporate in nature.

I hope that other researchers in other Massachusetts' cities like Springfield and Worcester could add a similar listing for accountants/accounting firms and for ads in 19th Century Business City Directories.
Session I - Management Accounting, Part 2
Moderator: Paul Van Dyke, University of Southern California, PhD student

"Testing the relevance lost paradigm: does academic management accounting lag practice?"
Laura MacDonald, Wilfrid Laurier University and Alan Richardson, Queen's University

"On the relationship between financial accounting and management accounting in Canada"
Alan Richardson, Queen's University

"Management and accounting discourse in historical perspective: an outline"
Luca Zan, University of Bologna

Discussant: Joel Amernic, University of Toronto

Van Dyke, MacDonald, Zan, and Richardson

Session M - The Professionalization Process in Accounting History
Moderator: Philip Crieghton, Chartered Accountant and historian, retired

"A social network analysis of the founders of institutionalized public accountancy"
Tom Lee, University of Alabama

"The audit–auditor ideal: a positive image for British Accountants 1875-1890"
Keith McMillan S. J., Rockhurst College

"Accountants' professional walls"

McMillan, Crieghton, Merrill, Lee

Closing Plenary - Accounting History in Time, the General and the Specific
Moderator: Gary Spraakman, York University

Plenary Speakers: Norman Macintosh, Queen's University, Vaughan Radcliffe, Case Western Reserve University and Joni Young, University of New Mexico

Fleischman, Young, Radcliffe, and Macintosh

"Contemporary streams of accounting history: a review and call for confluence"
Richard Fleischman, John Carroll University and Vaughan Radcliffe, Case Western Reserve University

"A genealogical history of the accounting income sign"
Teri Shearer, Queen's University and Norman Macintosh, Queen's University

"Risk(ing) metaphors"
Joni Young, University of New Mexico

Speaker: Kathleen Sinning, President-Elect, AAH

"Planning for Academy Activities for the Year 2000"

WANTED MANUSCRIPTS AND ITEMS OF INTEREST
Anyone wishing to submit short article manuscripts, notes, cartoons, shaggy dog stories, letters to the editor, or other items to THE ACCOUNTING HISTORIANS NOTEBOOK should send the material for consideration to the editor, Elliott L. Slocum, School of Accountancy, Georgia State University, P.O. Box 4050, Atlanta, GA 30302.