Accounting history papers at recent American Accounting Association meetings

Academy of Accounting Historians

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During the year, a number of papers or panels involving accounting history are presented at the national and regional meetings of the American Accounting Association. These presentations are presented below in order to identify the various topics and areas in which accounting history research is being conducted and with hopes of encouraging further research.

MID-ATLANTIC REGIONAL:
“Merchant Accounting in Norfolk, Virginia in 1800: A Young Entrepreneur,” U.K. Motekat and Laurie Henry, Old Dominion University.

“Fragments of Accounting Records From the Ledgers of Anonymous Bankers From Tuscany in the Early Thirteenth Century,” Alvaro Martinelli, Appalachian State University.

“A Historical Perspective of the Doctrine of Equitable Tolling: Has the Issue Finally Been Resolved with the Passage of the IRS Restructuring and Reform Act of 1998,” Kenneth Lavery and Frankie Gurganus, High Point University.

MIDWEST REGIONAL:

NORTHEAST REGIONAL:
“History of the Peruzzi Company of Florence as Revealed in its Account Books (1335-1343),” Alvaro Martinelli, Appalachian State University.


“A Preliminary Database for Stuart Chase (1888-1985): A Posthumous Nominee for the Accounting Exemplar Award,” Richard Vangermeersch, University of Rhode Island.

OHIO REGIONAL:
“Accounting History: Theory and Practice,” Vaughn Radcliffe, Case Western Reserve University.

“Completing the Triangle: Taylorism and the Paradigms,” Richard Fleischman, John Carroll University.


SOUTHEAST REGIONAL:
“Fifty Years of the Southeast,” Dale Flesher, The University of Mississippi.


“Accounting for Trading Ventures by a Southern Merchant in the 19th Century,” L. Henry and U. Motekat, Old Dominion University.

“T. Coleman Andrews: Crusader for Accountability in Government,” Edward Coffman, Virginia Commonwealth University; Daniel Jensen, Ohio State University; and Susan Morecroft, Fayetteville State University.


“Antecedents of the U.S. Tax Court and the Evolution of the IRS Commissioner’s...continued on page 31


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Acquiescence Policy,” Tonya Flesher, William Samson and Jeff Mankin, The University of Mississippi.

SOUTHWEST REGIONAL:
“25 Years of Standard Setting: The Public Policy Impact of the FASB and its Role in Efficient Markets,” Thomas Noland, Kentucky State University.

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