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Academy of Accounting Historians Year 2000 research conference, November 9-11, 2000 in Columbus, Ohio

Academy of Accounting Historians

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The Year 2000 Research Conference of the Academy of Accounting Historians was held in conjunction with The Ohio State University on November 9 - 11, 2000 to celebrate the fiftieth anniversary of the Accounting Hall of Fame. The conference, titled “Challenges and Achievements in Accounting during the Twentieth Century,” looked at how the accounting profession has responded to change during the Twentieth Century. Conference attendees were welcomed by Dean Joseph A. Alutto of the Fisher College of Business and opening remarks were made by President William E. Kirwan of The Ohio State University.

The four plenary sessions were The Accounting Profession in the United States, International Accounting and the Global Accounting Profession, Accounting Research and The Academic Experience: Accounting Faculty and Students.

In Plenary I, The Accounting Profession in the United States, panelists considered (a) whether the profession, in an attempt to establish its own rules, had had sufficient impact to continue in self-regulation and (b) whether technology had so supplanted traditional methods that accountants have entered a period of decline which puts their very existence in doubt.

In the second plenary, International Accounting and the Global Accounting Profession, the panelists discussed the development of international accounting standards across national boundaries. Support was raised for convergence of standards and/or frameworks rather than harmonization as it is traditionally understood. The history of the International Accounting Standards Committee was also discussed.

In the third plenary, Accounting Research, panelists considered whether or not research has informed practice.

The final plenary, The Academic Experience: Accounting Faculty and Students, discussed the shortage and preparation of both faculty and students was the topic of discussion.

The Friday luncheon featured Barry Melancon, President of the American Institute of CPAs. He indicated that the CPA profession is moving away from a reliance on regulation to a focus on market forces, and hence, the development of the new “Global Designation.” He viewed the Global Designation as a step toward the “managed evolution of the profession.”

The reception and dinner featured the induction of Charles W. Haskins into the Hall of Fame and a speech by Lynn E. Turner, Chief Accountant with the U.S. Securities and Exchange Commission.

The Saturday luncheon featured the presentation of the Academy of Accounting Historians Hourglass Award to Yannick Lemarchand of the Universite de Nantes by Richard Vangermeersch.
Welcome and Opening Remarks
Dean Joseph A. Alutto,
Fisher College of Business
President William E. Kinwan
The Ohio State University

Plenary Session I:
The Accounting Profession in the United States
Discussion Leader:
Gary John Previts,
Case Western Reserve University
Panel: Dennis R. Beresford,
University of Georgia
J. Michael Cook,
Deloitte & Touche
James Don Edwards,
University of Georgia
Robert K. Elliott, KPMG
Donald J. Kirk,
Public Oversight Board
Ray J. Groves, Ernst & Young

Plenary Session II:
International Accounting and the Global Accounting Profession
Discussion Leader: Arthur Wyatt,
University of Illinois
Panel: Andrew D. Bailey,
SEC and University of Illinois
Charles A. Bowsher,
Public Oversight Board
Sir Bryan Carsberg, International Accounting Standards Committee
Anthony T. Cope, FASB
Mary B. Tokar, KPMG

Luncheon
Introduction:
Gary J. Previts,
Case Western Reserve University
Speaker: Barry C. Melancon, AICPA

Plenary Session III:
Accounting Research
Discussion Leader:
J. Richard Dietrich,
The Ohio State University
Panel: Joel S. Demski, University of Florida
Nicholas Dopuch, Washington University
Richard V. Mattessich,
University of British Columbia
James A. Ohlson,
New York University
Stephen A. Zeff,
Rice University

Concurrent Session A
Moderator: John Rigsby,
Mississippi State University

Helen Mervin Rojbark,
Virginia Commonwealth University
Gary John Previts,
Case Western Reserve University
Edward N. Coffman,
Virginia Commonwealth University

Tax Legislation During 20th Century U.S. Military Crises
Tonya K. Flesher, University of Mississippi
Dale L. Flesher, University of Mississippi
Margaret Hoskins, Henderson State University

Concurrent Session B
Moderator: Thomas Tyson,
St. John Fisher College

Accounting Schism or Synthesis? A Challenge for
the Conditional-Normative Approach
Richard V. Mattessich,
University of British Columbia

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Concurrent Session C

Moderator: Paul Miranti, Rutgers University

A User Orientation in Introductory Accounting: A View from the Literature
Robert Bloom, John Carroll University

Evolutionary Aspects of Capital Maintenance and Normative Accounting Theory Since 1850: Historical, Legal and Adaptive Issues
Maxwell Aiken, RMIT University
Dean Ardern, La Trobe University

Sir George Simpson: Manager and User of Accounting Information
Gary Spraakman, York University
Julie Tabart-Gay, Deakin University

Concurrent Session D

Moderator: Janet Trewin, Drexel University

Five Notable 19th Century Accountants and How Their Contributions Benefited the 20th Century
George C. Romeo, Rowan University

Not Just a Confounding Element - Islam from the Perspective of Accountability
Athar Murruza, Seton Hall University

Presentation of Academy of Accounting Historians Hourglass Award to Yannick Lemarchand, Universite de Nantes
by Richard Vangermeersch, University of Rhode Island

The Accounting Historians Notebook, April 2001