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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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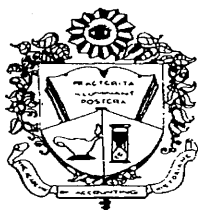
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The Accounting Historians Notebook

Vol. 24, No. 1

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April 2001

Academy of Accounting Historians Year 2000 Research Conference November 9 - 11, 2000 in Columbus, Ohio

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 interna-

tional 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.

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**Academy of Accounting Historians
Year 2000 Research Conference**

Jointly Sponsored by
The Ohio State University
Accounting Hall of Fame

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

The SEC's Chief Accountants - Their Issues, Policies and Impacts: 1976-2000

Helen Mervin Roybark,
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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A Discussion on How to Highlight the Contribution of Accounting and Accountants to the History of the United States

Richard G. Vangermeersch,
University of Rhode Island

Reception and Dinner

Hall of Fame Induction

Charles W. Haskins (1852-1903)

Introduction by Eugene H. Flegm,
General Motors

Acceptance by J. Michael Cook,
Deloitte & Touche

Speaker: Lynn E. Turner,

Chief Accountant

U. S. Securities and Exchange
Commission

Introduction by J. Richard Dietrich,
The Ohio State University



Eugene Flegm and J. Michael Cook accepting Hall of Fame induction on behalf of Charles W. Haskins

Plenary Session IV:

The Academic Experience: Accounting Faculty and Students

Discussion Leader: Katherine Schipper,
Duke University

Panel: Robert N. Anthony, Harvard University
Norton M. Bedford, University of Illinois
Sidney Davidson, University of Chicago
Charles T. Horngren, Stanford University
Maurice Moonitz,
University of California - Berkeley

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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 Murtuza, Seton Hall University

Presentation of Academy of Accounting Historians Hourglass Award to Yannick Lemarchand, Universite de Nantes

by Richard Vangermeersch,
University of Rhode Island

