The Ninth World Congress of Accounting Historians, held at the Rydges Hotel in Melbourne, Australia from July 30 through August 3, 2002, began with a visit to “The Louis Goldberg Collection” where conference attendees were treated to a private viewing of the library and a presentation by B. Potter on “The Louis Goldberg Collection at Deakin University: Conserving a Lifetime of Scholarly Endeavour.” The conference was officially opened by Professor Pip Hamilton, Deputy Vice-Chancellor (Research) at Deakin University. Throughout the conference plenary sessions, paper presentation sessions, workshops and panels were offered.

Plenary Session No. 1
Lee Parker, University of Adelaide “Presenting the Past: Perspectives on Time for Accounting History and Management History”

Plenary Session No. 2
Theresa Hammond, Boston College “History from Accounting’s Margins: International Research on Race and Gender”

Plenary Session No. 3
Salvador Carmona, Universidad Carlos III de Madrid “Accounting History Research and its Diffusion in an International Context”

Session A1
S. Sian, “The Kenyan Professionalisation Project: Closure”
G.D. Carnegie, J.R. Edwards,

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Program (continued)

(Continued from page 1)

B.P. West, “Understanding the Dynamics of the Australian Accounting Profession: A Prosopographical Study of the Founding Members of the Incorporated Institute of Accountants, Victoria, 1886 to 1908”

D. Gomes, L.L. Rodrigues, R. Craig, “The Evolution of the Accounting Profession in Portugal from 1755”

Session A2


M. Christensen, “Idea Transference in Public Sector Accounting: An Antipodean Case”

Session A3


R.H. Anderson, “Costing Australian Munitions Production in World War II”

S. Carmona, F. Gutiérrez, “Outsourcing as Compassion: Cigarettes Production by Poor Catholic Nunneries (1817-1819)”

Session A4

B.G. Williams, “The Role of Early Professors of Commerce in the Establishment of Accounting as an Academic Discipline: The University of Melbourne, A Case Study”

M.S. Bernardo, “The Evolution of Accounting Teaching in Brazil: Aspects of Post-Graduation”

P. Clarke, P. Colbert, “Some Personalities in the Early Years of University Accounting Education in Ireland: An Exploration of an Untold Story”

Session B1


J.M. Carvalho, M.F. Conde, J.C. Paixão, “A First Attempt to Identify Phases and Periods of Accounting History of Portugal”


Session B2


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Program (continued)

(Continued from page 5)
B.D. Merino, A.G. Mayper, “Uniform Accounting: Will We Learn from the Past?”


**Session B3**

C.S. McWatters, “A Counter Example in the Development of Great Lakes Shipping: The Case of the Kingston Shipping Company Limited”


H. Okano, “Historical Development of Management Accounting in Japan: Target Cost Management at Toyota”

**Session B4**


M.R. Mathews, “A History of Social and Environmental Accounting Through the Research Literature”

**Session C1**


S. Bhattacharya, “Following the Dirty Money Trail – Trends in Forensic and Investigative Accounting”

R. Johnson, “A Review of Recent Audit History to Explain the Present Crisis in Auditing”

**Session C2**


J. Cross, “Women Doctorates in Accounting: An Investigation of Their Careers”

R. Craig, L. Johns, “Female Customers of the Bank of New South Wales, 1817-1820”

**Session C3**


(Continued on page 7)
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Program (continued)

(Continued from page 6)

C.S. McWatters, “Investment Returns from *La Traite des Noirs*: Preliminary Evidence”

M.M. Sargiacomo, “Sartorial Masterpieces Aren’t Created Only Using Needle and Thread: Five Managerial Secrets Sustain Brioni Roman Style Best Practices”

*Session D1*

J. Ryan, “Will the Real John B. Canning Please Stand Up?”

J.E. Bisman, “The Role of Accounting in the Construction of Notions of Wealth, Success and Respectability: A Micro-Historical Study of an Early Australian Convict”

P. Foreman, “Francis Ernest Vigars: Filling a Rural Accounting Void in Australia”

*Session D2*

M. Higgins, J. Matoney, T. N. Tyson, R. Vangermeersch, “The Calendar Struggle with George Eastman and Moses B. Cotsworth Versus Miss Elisa­beth Achelis: A Story Worth Remembering in Accounting”


M. Nakajima, “A Review of the Integration of Engineering’s Costing with the Commercial Bookkeeping at the Beginning of the Twentieth Century in Germany”

*Session D3*


*Session E1*

C.W. Wootton, C.M. Wolk, C. Normand, “A Century of Mergers and Acquisitions by Major US Accounting Firms”

A.J. Richardson, “Auditor Switching and the Great Depression in Canada”

*Session E2*

G. Galassi, “Concern Economics (Economia Aziendale): The Italian Research Tradition”

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Program (continued)

(Continued from page 7)


Session E3


Session E4


S.S.K. Davie, “Citizens or Subjects?: Accounting’s Uses in Subjectification”

Session F1


J. Kent, “The PSASB: Constructing Regulatory Space for Accounting Change”

C.T. Heazlewood, “The Development of Accounting Regulation in Australia: A Contemporary View”

Session F2

R.K. Fleischman, T. Tyson, “Accounting in Service to Racism: Monetising Slave Property in the Antebellum South”


L. Hardy, “Theological Narrative – A Potential Role within the Accounting and Accountability Literature”

Session F3

D. Davis, I. De Loo, “Black Swan Records – 1921-1924: From a Swanky Swan to a Dead Duck”

P. Lloyd, “Re-examining Mr Mellis’ Appendix: A Further Step in the Quest for Management Accounting’s Origins”

G. Spraakman, J. Margret, “Sir George Simpson: Manager and User of Accounting Information”

Session G1

J.R. Edwards, H.T. Greener, “Introducing ‘Mercantile’ Book-
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Program (continued)

(Continued from page 8)
keeping into British Central
Government, 1828-1844”
**D.R. Gomes,** “Numbers and
their Connection with the Devel-
opment of Double Entry Book-
keeping”

**Session G2**

**Fu Lei, Liu Zhixiang, Pak
Auyeung,** “A Study of Zigong
Salt Mine Accounts in China”

**C. Clowes,** “The Influence of
Management Accounting on the
Development of Occupational
Health and Safety: Disappoint-
ments and Future Opportunities”

**Session G3**

**K. McMillan,** “AAPA’s Com-
mittee on Accounting Terminol-
ogy 1909-1915: Failed Attempt
at Professional Standardisation”

**M. Noguchi,** “The ICAEW
Memorandum to the Cohen
Committee: Unavoidable Im-
peratives?”

**Session G4**

**J.J. Marques de Almeida, M.
da C. da Costa Marques,**
“Public Accounting in Portugal:
From the Monarchy (1761) to
the II Republic (2002)”

**P. Lloyd,** “The Wider Viewpoint
of Early Bookkeeping Texts”

**Workshop Sessions**

**Professionalisation of Account-
ing (Chair, Brian West)**

**Cost and Management Account-
ing (Chair, Cheryl McWatters)**

**Financial Reporting and Ac-
counting Regulation (Chair, Gary
Previts)**

**Historiography (Chair, Wai
Fong Chua)**

**Comparative International Ac-
counting History (Chair, Chris-
topher Napier)**

**Accounting in Social Institutions
(Chair, Steve Walker)**

**Panel Sessions**

**Archival Research panel, Chris
Poullaos (Chair), Rick Elam,
Dale Flesher and Margaret
Lightbody**

**ENRON panel, Brendan O’Con-
nell (Chair), Frank Clarke, Rus-
sell Craig, Barbara Merino,
Richard Vangermeersch and Pe-
ter Wolnizer**

Copies of papers presented are
available by going to de-
akin.edu.au/WCAH and clicking
on Congress Proceedings. Papers
are organized in the proceedings
by author’s last name and are
available for downloading.