

Accounting Historians Notebook

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2001 research conference, LaFonda Hotel, Santa Fe, New Mexico, November 15-17, 2002; 2002 research conference: Concurrent session program

Academy of Accounting Historians

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The Accounting Historians Notebook

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April 2002

2001 Research Conference LaFonda Hotel Santa Fe, New Mexico November 15-17, 2002

The 2001 Research Conference of the Academy of Accounting Historians was held in Santa Fe, New Mexico at the historic LaFonda Hotel, the Inn at the End of the Santa Fe Trail. The conference, "Writing Accounting Histories: Genres and Constructions," featured two plenary sessions with highly acclaimed speakers. The opening plenary session on Friday featured Sue Lewellyn of the University of Edinburgh speaking on "Narrative and Histories," while the Saturday plenary featured Luca Zan of the University of Bologna talking on "Genres and Change in Writing Accounting History." An internationally diverse group



Attendees socialize outside of *La Terrezza* meeting room during break



Plenary Speaker

"Narratives and Histories"

Sue Lewellyn of the University of Edinburgh

of scholars, presented papers elaborating on these themes.

Lunch on Friday featured a discussion and demonstration of the latest computer searchable edition of *The Accounting Research Directory*. Dinner, held in the historic La Terrezza room with a panoramic view of the dramatically illuminated Santa Fe Cathedral, celebrated the achievements of the winners of the four awards sponsored by the Academy.

The organizing committee for this meeting included Finley Graves of Kansas State University, Joni Young of the University of New Mexico, and Vaughan Radcliffe of Case Western Reserve University. Sponsors of the function were Andersen LLP, Deloitte and Touche, General Motors and KPMG LLP.

2002 Research Conference Concurrent Session Program

Accounts of Oppression

Contradictions Between Representation and Reality: Planning, Programming and Budgeting and the Vietnam War

Michele Chwastiak,
University of New Mexico

Accounting in Service to Racism: Monetizing Slave Property in the Antebellum South

Richard K. Fleischman,
John Carroll University
Thomas N. Tyson
St. John Fisher College

The Holocausts of Modernity: Duncan Campbell Scott and the Canadian Indian Department

Dean Neu,
University of Alberta
Richard Therrien

Moderator: Michael Gaffikin
University of Wollongong

Reading the Railroad

Financing the Union Pacific and the First Decade of Annual Report Disclosure: 1870 - 1879

Nola Buhr,
University of Saskatchewan

Developments in Accounting for Corporate Performance Measurement: Lessons For the 21st Century from the 19th Century's Mobile and Ohio Railroad

Dale L. Flesher,
University of Mississippi
Gary J. Previt
Case Western Reserve University
William D. Samson,
University of Alabama

Accounting for the Ravages of War: A Study of the Louisville and Nashville Railroad's Accounting Policies During the American Civil War

Jan Richard Heier,
Auburn University - Montgomery

Moderator: Alan Styles
California State
University – San Marcos

Theoretical Perspectives

Writing the Historical Episode as a Liminal Event

Richard S. Sathe,
University of St. Thomas (St. Paul)

Duality: The Making and Remaking of Organization Context

Jesse F. Dillard,
University of Central Florida
Carrie Goodman,
University of Central Florida

Ancient Mesopotamian Accounting and Human Cognitive Evolution

Tom Mouck,
University of New Mexico

Moderator: Steve Loeb,
University of Maryland

Social/Cultural Intersections with Accounting

Three Stories on the Way to the Death of Royal Trust: An Assessment of High-Power Incentives

Gary Spraakman,
York University

The Account Book of John Hasbrouck, 1837-1863

Joan Hollister, Marist College
Sally M. Schultz, SUNY New Paltz

A Short-Line Railroad in the Mississippi Delta

Thomas G. Noland,
Georgia Southern University
Ken Washer,
Texas A&M - Commerce
Dale L. Flesher,
University of Mississippi

Moderator: Michael Scorgie,
LaTrobe University

Thinking About Process

Exploring the Archive: For Fun or Profit?

Robert Williams,
University of Wollongong

Finding Evidence in Agendas and Minutes: The Pleasure and the Pain

Elaine Evans,
Macquarie University
Roger Juchau,
University of Western Sydney

The Road Less Traveled: A Journey into Accounting Historiography

Susan Greer,
Macquarie University
Elaine Evans,
Macquarie University

Moderator: Alistair Preston,
University of New Mexico

In the Archives

An Institutional Approach to the Role of Early Cost Systems in Regulated Markets: The Case of the Royal Soap Factory of Seville (1515-1692)

Salvador Carmona,
Juan Carlos III University
Rafael Donoso,
University of Seville

Toward a History of Internal Control: An Examination of Physical Controls in 17th and 18th Century America

Robert P. Moffie,
North Carolina Central University
Delton Holloway,
North Carolina Central University
Ralph Tower,
Wake Forest University

Accounting for Scrap in Mid-Nineteenth Century France: The Case of Schneider and Co.

Daijiro Fujimura,
Hiroshima Shudo University

Contributions of The Accounting Historians Journal: 10,000 Years of Accounting

Robert J. Fleming,
Northern Michigan University
Samuel P. Graci,
Northern Michigan University
Joel E. Thompson,
Northern Michigan University

Moderator: Christopher Napier,
University of Southampton

Contextual Histories

Vangermeersch Manuscript Award Paper:

Privatisation and Management Accounting Systems Change: The Case of the 19th Century Spanish Tobacco Monopoly

Marta Macias,
St. Louis University (Madrid)

The Importance of the Past to the Present: A Discussion of the Role of Accounting History in the Regulation of Public Accounting in Ontario

Laura MacDonald,
Wilfrid Laurier University

(Continued on page 6)

Barter Accounting in the U.S. During the Late Eighteenth and Early Nineteenth Centuries

Robert Bloom,
John Carroll University
John Solotko

"I Happen to Be a CPA" From: A White-Collar Profession: African-American Certified Public Accountants Since 1921

Theresa Hammond,
Boston College

Moderator: Gloria Vollmers,
University of Maine

Charles R. Flint: The Forgotten "Father of Trusts" and His Role in U.S. Rubber: 1892-1901

Elliott Slocum,
Georgia State University
Richard Vangermeersch,
University of Rhode Island

Writing Biography

Biographical Research in Accounting

Dale L. Flesher,
University of Mississippi
Tonya K. Flesher,
University of Mississippi

Moderator: John Rigsby,
Mississippi State Univ.

Are You Missing Communications From the Academy?

The October 2001 *Accounting Historians Notebook* (Vol. 24, #2) and the December 2001 *Accounting Historians Journal* (Vol. 28, #2) were mailed in December and January respectively. If you have not received your copy, please contact Kathy Rice.

If you are **not** receiving the e-mail notices of conference information and other items of interest to Academy members, contact Kathy Rice to be added to the distribution list. You can also have your name removed from the distribution list if you are receiving the notices and prefer not to.

Please note that there has been an email address change for Kathy Rice. The new address is **aahatua@aol.com**. The mailing address will remain the same (Academy of Accounting Historians, The University of Alabama, Culverhouse School of Accountancy, Box 870220, Tuscaloosa, AL 35487).

HISTORY IN PRINT

Compiled by Elliott Slocum, Georgia State University

An increasing amount of research in accounting history is being published throughout the world in various books and periodicals other than those published by the Academy. The editors of *The Notebook* provide this section to identify accounting history research

that may be of interest and use by members of the Academy. We encourage you, the readers of *The Notebook*, to advise us of many such publications in an effort to provide the broadest coverage and recognition of accounting history research.