Academy of Accounting Historians. Annual research conference, San Antonio, Texas, August 13, 2002

Academy of Accounting Historians

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The Academy of Accounting Historians held their annual research conference in San Antonio, Texas on August 13, 2002 at the University of Texas – San Antonio Downtown. The conference theme was “Accounting History: Bridging Time and Distance.” Bill Samson and his program committee provided an interesting and challenging program. Sandy Welch at the University of Texas – San Antonio deserves special recognition for her work in organizing the conference. Elaine Sanders and Diane Cordova from UTSA organized the conference’s facilities and food services. The Academy appreciates the great job that Sandy, Elaine, Diane, and UTSA did in making the conference such a success.

There were fifty registrants for the conference representing at least thirty colleges and universities. The conference was intended as an opportunity for young accounting history researchers to interact with more experienced researchers and have a chance to present accounting history research papers in conjunction with attending the American Accounting Association meeting. Given that much of the Academy’s focus this year was on the 9th World Congress in Melbourne Australia, the presentation of eighteen papers far exceeded expectations. Additionally, accounting history researchers representing several countries, including England, Italy, Canada, New Zealand, Australia, Japan, and South Africa, contributed greatly to the success of the conference program.

Lynn Turner, former Chief Accountant of the SEC, and Steve Walker, Editor of The Accounting Historians Journal, opened the conference. Turner spoke regarding past and present problems of financial accounting in Corporate America. Walker provided insights about how to improve accounting history research and increase the potential

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Annual Research Conference (continued)

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of publication. An outline of the program is provided:


Gary John Previts, Case Western Reserve University, Dale L. Flesher, University of Mississippi, Andrew D. Sharp, Spring Hill College, “Accounting for Personal Property on the Mobile and Ohio Railroad”


Dale Buckmaster, University of Delaware, 2002 Hourglass Award Winner, “Ethical and Theoretical Considerations of Income Smoothing: Perceptions from the Literature, 1893-1998”

Mark Higgins, University of Rhode Island, Joseph Matoney, University of Rhode Island, Thomas Tyson, St. John Fisher College, Richard Vangermeersch, University of Rhode Island, “The Calendar Struggle with George Eastman and Moses B. Cotsworth Versus Miss Eliza­beth Achelis: A Story Worth Remembering in Accounting”

Yin Xu, Old Dominion University, 2002 Vangermeersch Award Winner, “Becoming Professional: Chinese Accountants in Early Twentieth-Century Shanghai”

Michael J. R. Gaffikin, University of Wollongong, “The A Pri­ori Wars: The Modernization of Accounting Thought”

Orthodoxia Kyriacou, Middlesex University, “Aspects of (My) Self in Accounting: Exploring Some Potentialities of the Author’s Perspective in the Construction of Accounting Research”

Sarah A. Holmes, Texas A&M University, Sandra T. Welch, University of Texas – San Antonio, Laura R. Knudson, Fayetteville State University, “Accounting Records at San Antonio Missions”

Michael T. Dugan, The University of Alabama, Jan R. Heier, Auburn University at Montgomery, David L. Sayers, Auburn at

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Montgomery, “The Evolution and Eventual Authoritative Devolution of the Administrative Control Review Function”

Yoshinao Matsumoto, Kansai University, Gary John Previts, Case Western Reserve University, “Origins of the Independent Auditing Function in Japan”


Marie Fletcher, Sam McKinstry, University of Paisley, “The Personal Account Books of Sir Walter Scott”

Kang Cheng, Towson University, “Accounting for Mortgage Banking Activities, Yesterday and Today”

Gary Giroux, Texas A&M University, “Financing the American Revolution”


Deborah Prentice, University of Massachusetts – Dartmouth, “The Impact of Charles F. Adams, Jr. on the Standards Leading to the Evolution of the Generally Accepted Accounting Principles”

Kent T. Fields, Southeastern Oklahoma State University, “Status of the Funds Statement Prior to Mason’s Monograph”


1. The agenda was approved. Moved by Richard Fleischman, seconded and carried.

2. The minutes from the November 11, 2000, meeting were presented

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