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

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Academy of Accounting Historians Annual Research Conference San Antonio, Texas August 13, 2002

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:

James L. Boockholdt, Samson University, "Using the Railroads as Models for the Evolution of Financial Reporting"

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"

Robert Russ, **Edward Coffman**, Virginia Commonwealth University, "A Review of the Financial Reports of the Chesapeake and Ohio Canal Company: Some Preliminary Findings"

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 Elisabeth 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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Annual Research Conference (continued)

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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”

S. S. Visser, I. M. Pretorius, F. J. Bibbey, South Africa, “The Contribution of Developments in Management Accounting for Survival in the Motor Industry of a Developing Country”

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 Ameri-

can Revolution”

Elliott L. Slocum, Georgia State University, **Teresa T. King**, Wesleyan College, **Kel-Ann S. Eyler**, Brenau University, “A Study of the Impact of Accounting Research Study No. 1 ‘The Basic Postulates of Accounting’ and Accounting Research Study No. 3 ‘A Tentative Set of Broad Accounting Principles for Business Enterprises’ on the FASB Conceptual Framework Statements”

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”

Academy of Accounting Historians Minutes of Annual Meeting of Officers, Trustees, Committee Chairs, and Editors November 17, 2001

The meeting started at 12:35 pm. In attendance were: Salvador Carmona, Joann Noe Cross, Richard K. Fleischman, Dale L. Flesher, O. Finley Graves, Sarah A. Holmes, Daniel L. Jensen, Alan G. Mayper, Gary J. Previts, Vaughan Radcliffe, John T. Rigsby, William D. Samson, Elliott L. Slocum, Gary Spra-

akman, Rasoul H. Tondkar, Thomas Tyson, and Richard Vangermeersch 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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