

Accounting Historians Notebook

Volume 27
Number 1 April 2004

Article 7

April 2004

Academy of Accounting Historians 2003 research conference: Accountability pre post Enron: Alternative global views, November 6-8, 2003; Accountability pre post Enron: Alternative global views, November 6-8, 2003

Academy of Accounting Historians

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Accounting Historians, Academy of (2004) "Academy of Accounting Historians 2003 research conference: Accountability pre post Enron: Alternative global views, November 6-8, 2003; Accountability pre post Enron: Alternative global views, November 6-8, 2003," *Accounting Historians Notebook: Vol. 27* : No. 1 , Article 7.

Available at: https://egrove.olemiss.edu/aah_notebook/vol27/iss1/7

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

Accounting and Gender and/or Feminist Theories
Accounting and Accountability in the Public Sector
Auditing and Accountability: Professional and Business Ethics
Critical, Explanatory, Oral and Visual Approaches to Accounting History
Critical and Ethnographic Case Studies of Accounting in Action
Accounting and Management Planning and Control
International Accounting and Globalisation

APIRA 2004 will be held at the Grand Hyatt Singapore, and its associated Emerging Scholars' Colloquium (2 – 3 July) will be held at the beautiful Bukit Timah campus of Singapore Management University. The conference's plenary speakers on the subjects of corporate governance and management control will include Professors Niamh Brennan (University College Dublin), Trevor Hopper (University of Manchester), and Ken Merchant (University of Southern California).

*For full conference and colloquium details,
access the SINGAPORE APIRA website now!*

<http://www.accountancy.smu.edu.sg/Apira/index.htm>

In Memorium: Herbert Voege

Herbert Voege, 74, a longtime member of The Academy of Accounting Historians, passed away on Friday, January 9, 2004. Dr. Voege had worked for 32 years in the Accounting Department at Ferris State University in Michigan. He was born April 18, 1929 in St. Louis, MO. He earned his

B.S. and M.B.A. degrees in Accounting from Ohio State University, and his Ph.D. from the University of Michigan.

The family has asked that memorial contributions be made to the Robert Brauer Memorial Scholarship Fund, College of Business, Ferris State University.

THE ACADEMY OF ACCOUNTING HISTORIANS 2003 RESEARCH CONFERENCE

Accountability Pre Post Enron: Alternative Global Views
November 6-8, 2003

The Academy of Accounting Historians held its annual research conference in Denton, Texas on November 6-8, 2003. The University of North Texas served as host with Alan Mayer, Barbara Merino, and Sarah Holmes organizing the program. PriceWaterhouse-Coopers, Deloitte & Touche, General Motors, and KPMG LLP supported the
The Accounting Historians Notebook, April 2004

research conference.

The program included 40 papers with more than 95 attendees, including 12 doctoral students, representing 58 universities, of which 14 universities represented countries other than the United States. Finley Graves, Chairman, Department of Accounting, Uni-

(Continued on page 16)

13

**16th Annual Conference on
Accounting, Business & Financial History
at Cardiff Business School 16-17 September 2004
Announcement of Conference and Call for Papers**

Guest Speaker – Graeme Dean, Editor ABACUS

Theoretical, empirical and review papers are welcomed in all areas of accounting, business and financial history. The conference provides delegates with the opportunity of presenting and discussing, in an informal setting, papers ranging from early working drafts to fully developed manuscripts. The format of the conference allows approximately 40 minutes for presentation and discussion in order to help achieve worthwhile feedback from those attending.

In the past, many papers presented at Cardiff have subsequently appeared in print in *Accounting, Business and Financial History*, edited by John Richard (Dick) Edwards and Trevor Boyns, or in another of the full range of international, refereed academic accounting, business and economic history journals.

The conference will be held at Aberdare Hall, Cathays Park, Cardiff, CF14 3UX, UK, from lunchtime on Thursday, 16 September 2004 to mid-afternoon on Friday, 17 September 2004. The fully inclusive conference fee (covering all meals, the conference dinner on Tuesday and accommodation) is £100.

Those wishing to offer papers to be considered for presentation at the conference should send an abstract of their paper (not exceeding one page) by 31 May 2004 to:

Debbie Harris, Cardiff Business School,
Colum Drive, Cardiff, CF10 3EU
Tel +44 (0)29 2087 5730
Fax +44 (0)29 2087 4419
Email. HarrisDL@cardiff.ac.uk

Applicants will be advised of the organisers' decision on 30 June 2004.



(Continued from page 13)

versity of North Texas, Norval Pohl, President, University of North Texas, and Sarah Holmes, President, Academy of Accounting Historians opened the program with a welcome. An outline of the program follows:

Plenary Session

Moderator: Sarah Holmes,
Texas A&M University

C. Edward Arrington, University of North Carolina at Greensboro, *Intellectual Virtue and Academic Accounting: Refiguring the Nature of Epistemological Concerns Over the Quality of Knowledge*

Brian Shapiro, Univ. of Minnesota, *Why Are Corporate Accountability and Governance Rarely Thematized in the Elite North American Accounting Journals*

Concurrent Session I

Accountability: Critical Interpretations

Moderator: Bob Michaelsen,
University of North Texas
Discussant: Michael Gaffikin,
Univ. of Wollongong, Australia

The Role of Accountability in the Exploitation of the Coahuiltecan Indians, Sarah Holmes, Texas A&M University, Sandra Welch, The University of Texas at San Antonio, and Laura Knudson, University of North Carolina

Accounting, Coercion, and Social Control During Apprenticeship: Converting Slave Workers to Wage Workers in the British West Indies, Thomas Tyson, St. John Fisher College, David Oldroyd, University of Newcastle Business School, U.K., and Richard Fleischman, John Carroll University

Auditing, Accounting and Accountability

Moderator: Paul Hutchinson,
University of North Texas
Discussant: Morley Lemon,
University of Texas at Austin &
University of Waterloo

After Enron: Professional Regulation in the United States, Sara Reiter, Binghamton University and Paul Williams, North Carolina State University

From McKesson & Robbins to Enron: The Persistence of Failure, Marilyn Neimark, Baruch College, City University of New York

Accountability: Industry and Firm Perspectives

Moderator: Fred Wu, U of North Texas
Discussant: Jan Heier,
Auburn Univ., Montgomery

The Stockholder Review Committee of the Chesapeake and Ohio Canal Company: A Study of 19th Century Corporate Governance, Robert Russ, Virginia Commonwealth University, Gary John Previts, Case Western Reserve University, Edward Coffman, Virginia Commonwealth University

Accountants and Annual Reports of Railroads in the 1880s – A Glimpse at a Response to a Past Accountability Crisis for Insights in Meeting Accountability Needs Today, Thomas Clevenger, Novella Clevenger, and Gary Baker, Washburn University

Luncheon Speaker

George Staubus, Emeritus, University of California-Berkeley
Accountability: Educators, Preparers, and Auditors

Concurrent Session II

Accountability: Critical Interpretations

Moderator: Tanya Lee,
University of North Texas
Discussant: Vaughn Radcliffe,
Western Ontario Univ., Canada

CEO Compensation: What Would Adam Smith Do? Darlene Bay, Gloria Vollmers and Kim McKeage, University of Maine

The Rule Is NO Game: From Instrumental Rationally to Administrative Evil, Jesse Dillard, Portland State Univ. and Linda Ruchala, Univ. Neb. Lincoln

Auditing, Accounting and Accountability

Moderator: Elizabeth Plummer,
University of North Texas
Discussant: Finley Graves,
University of North Texas

(Continued on page 18)

(Continued from page 17)

Changing Our Questions: Reflections on the Accounting Scandals, Joni Young, University of New Mexico

A Voice Crying in the Wilderness for Auditor Independence: Abe Briloff and Section 201 of the Sarbanes-Oxley Act of 2002, Deborah Prentice, University of Massachusetts, Dartmouth

**Accountability:
Industry and Firm Perspective**

Moderator: Tom Hayes,
University of North Texas
Discussant: Cheryl McWatters,
University of Alberta, Canada

A Demonstration of Financial Accountability to Neglected Stakeholders: The Ford Motor Company's Resource Allocations 1970-2000, Lawrence Hudack, Barry University

Accountability and Firms' Survival: The Case of the Population of Spanish Newspapers (1966-1993), Manuel Nunez & Isabel Gutierrez, Carlos III University, Spain and Salvador Carmona, Instituto de Empresa, Madrid, Spain

Concurrent Session III

**Accountability:
Critical Interpretations**

Moderator: Tom Klammer,
University of North Texas
Discussant: Gary Porter,
University of St. Thomas

Accounting Education: Has the Chartered Course Bypassed Accountability? Ann Watkins, Univ. of North Carolina at Greensboro

Corporate Scandals and Acc'g Rip-offs, Gary Giroux, Texas A&M Univ.

Auditing, Accounting and Accountability

Moderator: Teresa Conover,
University of North Texas

Discussant: James Flagg,
Texas A&M University

Arthur Andersen's One-Firm Concept, Jennifer Gregorski Niece, Assumption College and Gregory Trompeter, Boston College

Auditor Independence and Family-Owned Audit Firms: The Clarkson and Ross Brothers as Directors of Audit Clients, Laura MacDonald, Wilfrid Laurier University, Dean New, University of Calgary, and Alan Richardson, York University, Canada

**Accountability:
Industry and Firm Perspectives**

Moderator: Elizabeth Plummer,
University of North Texas
Discussant: R. Williams,
Univ. of Wollongong, Australia

The Rise and Fall of Human Resource Accounting: An Effort in Principle-Based Accounting, Scott Stovall, Abilene Christian University

Accountability Pre- and Post-Enron: The Need for Profit To Be Measured Independently From Wealth—An Australian Perspective, John Ryan, University of Western Sydney, Australia

Plenary Session

Moderator: Finley Graves,
University of North Texas

Eugene Flegm, General Motors, General Auditor, Retired *Top Management Fraud*

Terry Strange, KPMG, Partner, Retired *Professional Accountability*

Current Sessions IV

**Accountability:
Critical Interpretations**

Moderator: Alan Mayper,
University of North Texas
Discussant: Christopher Napier, Univ. of Southampton, United Kingdom

The Dramaturgy of Exchange Relations Among Contending Political Factions: The Professional Ordering of Mental Health Care, Barbara Woods McElroy, Susquehanna University and Mark Dirsmitz, The Pennsylvania State Univ.

Littleton (1953): Macro and Micro Evolutionary Perceptions of Quality for Accounting Education and Financial Reporting, Max Aiken and Kim Watty, RMIT University, Australia

Auditing, Accounting and Accountability

Moderator: Tanya Lee,
University of North Texas

Discussant: Barbara Scofield,
Univ. of Texas, Permian Basin

Comments on the History of Auditor Rotation, Julia Brennan and David McIntyre, Clemson Univ.

Auditor Independence: A Framework for Considering the Historical Debate, Kel-Ann Eyler, Brenau College, Fred Jacobs, Georgia State University and Pamela Roush, Univ. of Central Florida

**Accountability:
European Perspectives**

Moderator: Sudhir Jain,
University of North Texas

Discussant: Steve Walker,
Cardiff University, Wales

Accountability and Cross-Border Firms: The Case of the Asiento Between England and Spain (1713-1743), Salvador Carmona, Instituto de Empresa and Rafael Donoso, University of Seville, Spain

Accountability for Non-Compliance with Accounting Standards in the United Kingdom: A Twenty Year History of Non-Implemented Proposals, Alan Styles, College of Charleston

Concurrent Sessions V

Forum – 1

Leader: Richard Fleishman,
John Carroll University

Accountability and the Pursuit of Wealth from a Qur'anic Perspective, Athar Murtuza, Seton Hall University

Luca Paciolo's Advice to Accountants: Use Your Religion As Your Moral Compass, Carl Smolinski, Louisiana State University – Shreveport

It's my Ball! You'll Play By My Rules! When the Corporate Culture Impacts Accounting Ethics, Richard Schmidt, LeTourneau University

Forum – 2

Leader: Gary Previts,
Case Western Reserve University

Disclosure of Swaps, Karen Lightstone and G. R. Chesley, Saint Mary's University, Halifax, Canada

The Legislative History of Stock Option Based Compensation in the United States, Toni Smith and Wan-Kyu Park, University of New Hampshire

History of Off Balance Sheet Financing in the UK, Bala Balachandran, London South Bank University, UK

The Early SPE: The Credit Mobilier of America and Its Relationship to the Construction of the Union Pacific Railroad, 1862-1869, Jan Heier, Auburn University – Montgomery

Forum – 3

Leader: Jesse Dillard,
Portland State University

The Evolution of Corporate Citizenship: A Paradigm for Audit Committee Accountability, Mary Harston, Texas A&M – Kingsville and Cheryl Prachyl, University of Texas – Tyler

(Continued on page 21)

(Continued from page 20)

By the 1990s, the family could afford a refrigerator, a color TV, a washing machine, a telephone and even an air-conditioner. In the 2000 festival, Yang spent 870 yuan (\$105). Moreover, her children this time gave her a gift of 850 yuan (\$102). Her married son, in fact, with whom she lives, recently purchased a computer for 8188 yuan (\$987).

An important indicator of living standards, which economists use, is called Engel's coefficient, reflecting the percentage of total expenditures

a family spends on food. In 1980, Yang paid 790 yuan (\$462) on food for her family out of 1300 yuan (\$760) total expenditures or 60.7 percent. However, in 1998, she spent 8000 yuan (\$964) on food or 33.9 percent of total expenditures of 23,591 yuan (\$2,842); I think she has a family income well above average for Chinese today.

Though only the accounting records of a single Chinese family, these diaries may very well shed light on the way typical Chinese households have managed their resources in recent decades.

(Continued from page 19)

The Early Evolution of Corporate Governance in Texas, Michael van Breda, Southern Methodist University

Accounting and Auditing Responsibility, Teresa Danile, St. John's University, Staten Island

Concurrent Sessions VI

Accountability: Biographical Perspectives

Moderator: Tom Klammer,
University of North Texas

Discussant: John Rigsby,
Mississippi State University

Accountability to the Public: The Muddled Thoughts of Robert M. Trueblood at the 10th International Congress of Accountants, Richard Vangermeersch, University of Rhode Island

Accounting for Money: Charles Ezra Sprague, Henry Rand Hatfield and The Cash Account, Bill Bergman, Federal Reserve Bank of Chicago

Auditing, Acct'g and Accountability

Moderator: Wayne Tervo,
University of Texas, San Antonio

The Accounting Historians Notebook, April 2004

Discussant: Michael van Breda,
Southern Methodist University

Auditors and the Harsh Realities of Corporate America, Howard Smith, Linda Bagwell, and Daniel Flaherty, Southwest Texas State University

Twentieth Century Reform and the Regulatory State, Donald K. Pickens, Alan Mayer, and Barbara Merino, University of North Texas

Accountability: Industry and Firm Perspective

Moderator: Natalya Minchik,
University of North Texas

Discussant: Joann Noe Cross,
University of Wisconsin, Oshkosh

Income Measurement and Financial Reporting at Lyman Mills in 1863, Daijiro Fujimura, Hiroshima Shudo University, Japan

The Dawn of Accountability and Governance: The B&O Railroad in 1827-1830, Gary John Previts, Case Western Reserve University, William Samson, University of Alabama, and Dale Flescher, University of Mississippi

21