2004

10th World Congress of Accounting Historians visits St. Louis, Missouri and Oxford, Mississippi, United States of America; Pictures from the 10th World Congress; More WCAH pictures

Academy of Accounting Historians

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10th World Congress of Accounting Historians Visits St. Louis, Missouri and Oxford, Mississippi, United States of America

Sunday, August 1
Opening Reception at The Mercantile Library-St. Louis, Missouri
Welcome to St. Louis by James Castellano, Rubin, Brown, Gornstein & Co. LLP
Welcome to University of Missouri at St. Louis by Keith Womer, University of Missouri at St. Louis
Welcome to the St. Louis Mercantile Library by John Hoover, St. Louis Mercantile Library

Concurrent Sessions

Monday, August 2
Opening Plenary Session:
Welcome by Dale Flesher, The University of Mississippi
Reminiscences of the First World Congress of Accounting Historians 1970 by Richard Brief, New York University
Introduction by Gary John Previts, Case Western Reserve University
America’s Fiscal Imbalance: Perspectives and Issues by David Walker, Comptroller General of the United States


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Pictures From the 10th World Congress

Opening Reception at the Mercantile Exchange

Organizing committee under welcome banner in St. Louis
A-1 Archival Collections
Moderator: Esteban Hernandez Esteve, Universidad Autonoma de Madrid
The Mercantile Library in St. Louis: A Wealth of Historical and Archival Data for Accounting, Finance, and Business Research
Stephen R. Moehrle, Univ. of Missouri – St. Louis
Jennifer A. Reynolds-Moehrle, The Auction in London of Mexican Literary Jewels
Miguel Zapata Olvera, Colegio de Contadores Publicos de Mexico

A-2 Railroad Auditing
Moderator: Richard Macve, London School of Economics
Railroad Audits: Some Arrived Ahead of Schedule
Kevin Feeney
Early Episodes in U.S. Auditing—Audit Committees, Auditing Processes, and Governance
William D. Samson, The Univ. of Alabama
Gary John Previts, Case Western Reserve Univ
Dale L. Flesher, The University of Mississippi

A-3 Accounting and the Economy
Moderator: Salvador Carmona, Instituto de Empresa
Research on International Accounting Harmonization: A Historical Perspective
Elena M. Barbu, University of Orleans
Economy, Accounting and the Law: Historical Essay
Federico Gertz Manero, Colegio de Contadores Publicos de Mexico

A-4 Research Workshop: World Congresses
Richard Vangermeersch, Univ. of Rhode Island

B-1 International Congresses and Oral History
Moderator: Keith Hoskin, Univ. of Warwick
Conferences of Accountants: An Exploratory Comparison of Some Global and Local Initiatives
Ignace De Beelde, Ghent University
Rethinking the Oral History Method: Reflections on Academic Authority
Soon Nam Kim, University of Wollongong
The St. Louis Exposition of 1904 and the Accountants’ Congress, Sept 26-28: Their History Revised for 2004
David A.R. Forrester, University of Glasgow

B-2 Subjected Labor Accounting
Moderator: David K. Dennis, Otterbein College
Sweet and Sour: Accounting for South Sea Islander Labour at a North Queensland Sugar Mill in the Late 1800s
Helen Irvine, University of Wollongong
Accounting for Interned Japanese Civilians during World War II: Creating Incentives and Establishing Controls for Captive Workers
Thomas N. Tyson, St. John Fisher College
Richard K. Fleischman, John Carroll University

B-3 Transportation Accounting
Moderator: Loren Wenzel, Marshall University
The State Accounting System Used in the Ottoman Empire: An Example of Transportation Accounting
Oktay Guvenli, Marmara University
Cengiz Toraman, Karaelmas University
Columbus’s First Voyage: Profit or Loss From a Forensic Accountant’s Perspective
David Satava, University of Houston—Victoria

B-4 Research Workshop - Critical Historiography
Barbara Merino, University of North Texas
Lunch
"The Truth About Lewis and Clark"
Harry W. Fritz, University of Montana

C-1 International Congresses
Moderator: Richard G. Vangermeersch, University of Rhode Island
International Accounting Congresses in the 20th Century: A French Perspective
Yannick Lemarchand, Universite de Nantes
Marc Nikitin, Universite d’Orleans
Henri Zimnovitch, Ecole des Mines de Nancy
Impetus Behind Municipal Reform and Reformers in the First International Congress of Accountants, St. Louis, 1904
Jane S. Austin, Oklahoma City University
Jamie Gorman, Oklahoma City University
Virginia Gurney, Oklahoma City University
Irene Sanchez, Oklahoma City University

C-2 Profession
Moderator: Warwick Funnell, Univ. of Wollongong
“New Zealand Is The Last Bus Stop On The Route”: The Experience of Peripheral Firms in the History of Big 8 Networks
Rachel Baskerville-Morley, Victoria University of Wellington
Accounting Meets Politics: Theoretical Interpretation of Historical Events of the Accounting Profession in Australia
Indra Abeysekera, Macquarie University
Accounting in the Context of Economic and Social Transformations: Brazil, 1930-1964
Pedra Cezar Dutra Fonseca, UFRGS
Paulo Schmidt, UFRGS
C-3 Auditing
Moderator: Bernard Newman, Pace University
A Historical Perspective on the Separation of Duty and Other Techniques used for Internal Fraud Control
  Roberta Ann Jones, Pittsburg State University
  Kenneth Griggs, Calif. Polytechnic State Univ.
Auditor Independence and Family-Owned Audit Firms: The Clarkson and Ross Brothers as Directors of Audit Clients
  Laura D. MacDonald, Wilfrid Laurier University
  Dean Neu, University of Calgary
  Alan J. Richardson, York University

C-4 Managerial Accounting
Moderator: Jean Price, Marshall University
  Kirsten Wallace, University of Glasgow
Profit Calculation and Fixed Asset Accounting at Lyman Mills 1854-75
  Daijiro Fujimura, Hiroshima Shudo University
Telephone and Regulatory Accounting History
  Paul Miranti, Rutgers University

C-5 Gerhard Mueller
Moderator: Dale L. Flesher, Univ. of Mississippi
Dr. Gerhard Mueller
  Karen Cascini, Sacred Heart University
Gerhard Mueller: Accounting Educator, Standard Setter, and Internationalist
  Dale L. Flesher, University of Mississippi
  Tonya K. Flesher, University of Mississippi
Reminiscences of A Standard Setter
  Gerhard G. Mueller, Univ. of Washington and FASB (Retired)

D-1 The Accounting Profession
Moderator: Rachel Baskerville-Morley, Victoria University of Wellington
Contributions to a Chronology Regarding the History of Public Accountancy in Portugal
  Manuel Benavente, Apotec-Accociacao Portuguesa de tecnicos de Contabilidade
  Carlos Gustavo Rodrigues, Apotec-Accociacao Portuguesa de tecnicos de Contabilidade
  Luciano Manuel Rodrigues, Apotec-Accociacao Portuguesa de tecnicos de Contabilidade
To Represent or Govern? A Study of Leadership Election Arrangements within a Professional Accounting Body
  Masayoshi Noguchi, Hokusei University
  John Richard Edwards, Cardiff Business School

Audit Companies: Emergence, Condemnation, Prohibition, and Disappearance
  James J. McKinney, Howard University

D-2 Biography
Moderator: Massimo Sargiacomo, University G. d'Annunzio
Reappraisal of the Main Contributor on Standard Costing and Budgeting
  Junzo Wada, Okayama University
Station Book-keeping: An Australian Case Study on the Role of Specialist Texts in the Professionalisation of Accounting
  Garry D. Carnegie, Melbourne University Private
  Peter Foreman, Deakin University
  Brian P. West, University of Ballarat
George R. Husband: The Complete Accounting Educator
  Alan Reinstein, Wayne State University
  Gerald Alvin, Wayne State University

D-3 Railroad Accounting
Moderator: Nola Buhr, University of Saskatchewan
The Case of the Missing Balance Sheet Numbers: The Wisconsin Central Railroad in Fiscal Year 1875
  Joann Noe Cross, Univ. of Wisconsin Oshkosh
  Ruth Eberhardt, University of Wisconsin Oshkosh
Information, Institutions and Agency: The Crisis of Railroad Finance in the 1890s and the Evolution of Corporate Oversight Capabilities
  Nandini Chandar, Rutgers University
  Paul J. Miranti, Rutgers University

D-4 Accounting for War
Moderator: Giuseppe Galassi, University of Parma
War, Expert Management and Accounting at the Royal Exchequer: International Fund Movements Through the General Factory of the Kingdoms of Spain (1556-1557)
  Esteban Hernandez-Esteve, Universidad Autonoma de Madrid
National Efficiency, Military Accounting and the Business of War
  Warwick Funnell, University of Wollongong

Tuesday, August 3
Plenary session
Introduction of Speaker
  William D. Samson, The University of Alabama
Problems and Challenges in Accounting History Research
  J. R. Edwards, Cardiff Business School

(Continued on page 20)
FEES

The fee per participant is fixed in € 100.00. The fee includes participation to the Workshop, lunch and morning and afternoon refreshments, the welcome buffet and cocktail, the workshop dinner. Payments should be made within and no later than December 20th, 2004 by bank transfer into our bank account at the bank “San Paolo IMI”, account name: “Società Italiana di Storia della Ragioneria”

Account numbers:
from Italy: G 01025 14000 100000003254
from abroad: IBAN IT82 G 01025 14000 100000003254 BIC IBSPITTM

Bank address:
San Paolo IMI, Corso Italia, 131 – 56100 Pisa (Italy)
(Ph.: +39 050 2203211; Fax: +39 050 500249)

Please do not forget to clearly state:
YOUR NAME & “WORKSHOP ON ACCOUNTING HISTORY - PISA”

ADMINISTRATION

Workshop Secretary:
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More WCAH Pictures

William Sampson presenting Paul Garner Remembrance

Silent Auction at World Congress

The Accounting Historians Notebook, October 2004
**E-1 International Congresses on Accounting Edu.**
Moderator: Jennifer Reynolds-Moehrle, University Missouri at St. Louis

*The (First) International Conference on Accounting Education (Sept. 20 – Oct. 3, 1962)*
- Hanns Martin W. Schoenfeld, University of Illinois
*A History of the International Association for Accounting Education and Research (IAAER): 1984-2004*
- Belverd E. Needles, Jr., DePaul University
  - Lisa Olmsted, DePaul University

**E-2 Local Government**
Moderator: Helen Irvine, Univ. of Wollongong

*Early Twentieth Century Accounting for Trading Activities in New Zealand Local Government*
- Philip Colquhoun, Victoria Univ. of Wellington
*The Expense Recordings Made by the Universitas of Penne in the 1664-1670 Period*
- Massimo Sargiacomo, University G. d’Annunzio

**E-3 Reflections on Accounting**
Moderator: Daniel Jensen, the Ohio State University

*The New York State Society of CPAs and the CPA Movement: A Retrospect to 1904*
- Robert Colson, New York State Society of CPAs
  - Louis Grumet, New York State Society of CPAs
*Reflections About the Concept of Art Applied to Accounting and Management: A Historic Perspective*
- José Joaquim Marques de Almeida, Open University, Portugal
  - Bruno José Machado de Almeida, Tomar School of Management, Portugal

**E-4 Accounting Infrastructure**
Moderator: Salvador Carmona, Instituto de Empresa

*The Academic Formation as Determinative Factor for Survival of Brazilian Companies*
- Mariano Yoshtake, FURB Universidade Regional de Blumenau-SC
  - Aldeir José Theodoro, FURB Universidade Regional de Blumenau-SC
  - João Francisco Morozini, FURB Universidade Regional de Blumenau-SC
  - Marcos Moreira Pinto, FURB Universidade Regional de Blumenau-SC
  - Sérgio Cavagnoli Guth, FURB Universidade Regional de Blumenau-SC
*Towards the Discovery of New Technology to Record Accounting Entries*
- C. P. C Dora Orlanda Azpeitia Garcia, University of Mexico, Colegio de Contadores Publicos de Mexico, AC (CCPM)

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**F-1 Corporate Governance**
Moderator: Nuno Luis Madureira, Univ. of Lisbon-ISCTE

*Corporate Governance: A New Name for Ancient Practices?*
- Alvaro Ricardino, Centro Universitario Fundacao Santo Andre-Brazil
  - Sofie Tortelboom Aversari Martins, Fipecafi - Fundação Instituto de PesquisasContábeis, Atuariais e Financeiras-Brazil
*Corporate Governance in the 19th Century: Evidence from the Chesapeake and Ohio Canal Company*
- Robert W. Russ, Virginia Commonwealth Univ.
  - Gary John Previts, Case Western Reserve Univ.
  - Edward Coffman, Virginia Commonwealth Univ.
*Corporate Governance in Portugal: The Case of the Public Sector*
- Maria da Conceição da Costa Marques, Instituto Superior de Contabilidade e Administração de Coimbra

**F-2 Turn-of-the-Century Income Measures**
Moderator: Steve Moehrle, Univ. of Missouri at St. Louis

*The Use of Accounting Numbers by Information Intermediaries in the Pre-SEC Era*
- Sudipta Basu, Emory University
  - Rachna Prakash, Emory University
  - Gregory Waymire, Emory University
*Reporting on Company Financial Information before GAAP: in The Wall Street Journal for the Year 1900*
- Mary Ellen Oliverio, Pace University
*The Internal Revenue Service vs. Adolph Woltzen Washbury, Illinois, August 26th, 1922*
- Lawrence N. Waterbury, Quinnipiac University

**F-3 Ethics**
Moderator: William D. Samson, The University of Alabama

*Scholastical Quantifying of Qualities – A Precursor of Ethical Management Accounting?*
- Dieter Schneider, Ruhr-University
*When the U. S. Profession’s Founders Spoke About Accounting Ethics*
- Marco Lam, The University of Alabama
  - William D. Samson, The University of Alabama

**F-4 Exploitative Use of Accounting**
Moderator: Thomas Tyson, St. John Fisher College

*Holocaust Accounting – Considering the Role of Accounting and Accountants on Immoral Decisions*
- Ellen J. Lippman, University of Portland
  - Paula Wilson, University of Puget Sound
Accounting’s Uses in Exploitative Human Engineering: Theorising Citizenship, Indirect Rule & Britain’s Imperial Expansion
Shanta S.K. Davie, University of Newcastle upon Tyne Business School

Good Government and the Prejudices of the People: The Case of the Philippine National Bank, 1916-1924
Maria Cadiz Dyball, Macquarie University

Wai-Fong Chua, The Univ. of New South Wales

Travel to Oxford Mississippi
Reception at Univ. of Mississippi Memory House

Wednesday, August 4

Plenary Session and Welcome to Ole Miss
Dale L. Flesher
Morris H. Stocks

The Profession’s Core Values: Connecting Our Past to Our Future
S. Scott Voynich, Chairman, Am. Inst. of CPAs

G-1 Plantation Accounting
Moderator: Thomas Tyson, St. John Fisher College
Accounting in Plantations: Some Historical Budgetary Evidence
Ratnam Alagiah, Griffith University

The Interface of Race and Accounting: The Case of Queensland Sugar Plantations, 1859-1960
Ratnam Alagiah, Griffith University

Michael J. Turner, Griffith University

G-2 Biography
Moderator: James R. Crockett, University of Southern Mississippi

The Beautiful Mind of Ralph Nelson Elliott (1871-1948): Accountant Turned Stock Market Analyst
Gouranga Ganguli, Univ. of Texas-Pan American

Charles Ranlett Flint: Merchant, Promoter, and Contributor to the Development of Modern Industrial Enterprise in the United States.
Elliott L. Slocum, Georgia State University

Richard G. Vangermeersch, Univ. of Rhode Island

The Contributions of Lawrence B. Sawyer to the Profession of Internal Auditing
Nina M. Goza, Arkansas Tech University

G-3 Relevance of Financial Statements
Moderator: Gary John Previts, Case Western Reserve University

Reflections on a Perfect 21st Century Accounting Storm
Eugene Flegm, General Motors (Retired)

Over Time Changes in the Value Relevance of Financial Statements: A Survey of the Academic Views
Horng-Ching Kuo, National Chengchi University

Desaraju Himachalam, Sri Venkateswara Univ.

G-5 Miscellaneous
Moderator: Stephen Walker, Cardiff University
Influential Authors, Works and Journals in Accounting History Research
Salvador Carmona, Instituto de Empresa

What is Cost Accounting; a Method, Processes or System?
Emilio Huicochea Alsina, The National Institute Politecnic of Mexico
Reynaldo Frausto Mena, The National Institute Politecnic de México

H-1 Not for Profit
Moderator: J R. Shaw, University of Mississippi
Financial Reporting in an 18th Century Charity: An Archival Study of Institutional Theory
Roger B. Daniels, College of Charleston
B. Mack Tennyson, College of Charleston

Jesse Beeler, Millsaps College

Archival-based Research on “Accountability” for Public Funds in The Mississippi Territory
Steve Wells, Alcorn State University

Daniel Tschopp, Daemen College

John Gill, Alcorn State University

Dale Flesher, The University of Mississippi

The State Auditor’s Role in Investigating and Prosecuting Mississippi’s Largest Public Corruption Scandal—Operation Pretense
James R. Crockett, Univ. of Southern Mississippi

H-2 Currency and Inflation Accounting
Moderator: Poluru Murali, Sri Venkateswara Univ.

Correlations between Inflation and Accounting Practices: The Special Brazilian History Case and Worldwide
Marina Mitiyo Yamamoto, University of Sao Paulo

Gerlando Augusto Sampaio Franco de Lima, University of Sao Paulo

Historical Development of Foreign Currency Translation in the USA
Joseph Y. Abekah, University of New Brunswick

H-3 Miscellaneous
Moderator: Sven-Arne Nilsson, Lund Univ., Sweden

Urban Transport Operations and Commercial Viability of State Road Transport Corporations in India
J. Madegowda, Kuvempu University

(Continued on page 22)
Transitions in Mississippi Retailing: The “Daniel Holland” Store Ledger, 1837-1845 & 1865
Stephanie Moussalli, The University of Mississippi
Gaurav Kumar, The University of Mississippi
Accounting Records of John Stille, Jr., Merchant of Philadelphia
Laurel Barfitt, University of Mississippi
Financial Accounting and Reporting System in Financial Sector-A Study of Transparency in Bank Accounts in India
Poluru Murali, Sri Venkateswara University

J-1 Accounting for Human Assets
Moderator: Helen Irvine, University of Wollongong
Accounting and the Slave Trade: The Guide du commerce of Gaignat de l’Aulnais
Y. Lemarchand, University de Nantes
C.S. McWatters, University of Alberta
An Analysis of the 1862 M &O Railroad and Other Antebellum Payroll Records
Gary John Previts, Case Western Reserve Univ.
Andrew D. Sharp, Spring Hill College
Somebody Knows the Trouble I’ve Seen: A Critical and Comparative Analysis of Slave Plantation Accounting in the U.S. and the British West Indies
Richard K. Fleischman, John Carroll University
Thomas N. Tyson, St. John Fisher College
David Oldroyd, University of Newcastle

J-2 Railroad Accounting
Moderator: Giuseppe Galassi, University of Parma
Round One of America’s Great Railroad Depreciation Debate: Through the Eyes of the Press
Jan Heier, Auburn University–Montgomery
Ideology and Accounting: The Role of Saint Simonism in the 19th Century Spanish Railroad Industry
Marta Maciás, Universidad Carlos III de Madrid
Marcia Annisette, Howard University
The Impact of Environmental Forces on the Illinois Central Railroad Between 1915 and 1939: A Financial Perspective
Tina Quinn, Arkansas State University
Tonya K. Flesher, University of Mississippi

J-3 Journals
Moderator: Annette K. Pridgen, Jackson State Univ.
EDA Content Analysis of Three Accounting Journals 1987-2003: Identifying Episodes in the Development of Accounting Thought
Miklos Vasarhelyi, Rutgers University
Francisco Badua, Rutgers University
A Look Back at the Journal of Accountancy
Roberta Humphrey, University of Mississippi
**J-4 Social Accounting**  
Moderator: John Rigsby, Mississippi State Univ.  
The National Association of Black Accountants (NABA): A Brief History  
Helen Gabre, University of Mississippi  
Business Ethics and Social Responsibility: A Historical Perspective Derived from Annual Reports  
Duffy A. Morf, University of Mississippi  
Dale L. Flesher, University of Mississippi  
Evolution of Auditor Liability Under Common Law  
Jeanne Haser-Lafond, Univ. of Mass. Dartmouth  
C. Richard Baker, Univ. of Mass. Dartmouth

**Reception and Congress Dinner**

**Thursday, August 5**

**Plenary Session**

Introduction by Richard Fleischman, John Carroll University

Bury Pacioli: The Origins of Social Accounting  
Tony Tinker, City University of New York  
Aida Sy, Sorbonne, and City Univ. of New York

**K-1 Auditing**  
Moderator: Robert Williams, Univ. of Wollongong  
An Institutional Perspective of the Demise of Laventhal & Horwath  
Roger Daniels, The College of Charleston  
A. James McKee, The College of Charleston  
Origins of the Independent Auditing Function in Japan  
Yoshinao Matsumoto, Kansai University  
Gary John Previts, Case Western Reserve Univ.  
Management Audit: A Study of the Development and Meanings in Sweden  
Jorgen Dahlgren, Linkoping University, Sweden  
Sven-Arne Nilsson, Lund University, Sweden

**K-2 Standard Setting**  
Moderator: Sarah R. Holmes, Texas A&M Univ.  
A Separation of Powers in the Accounting Profession  
Jeffrey S. Zanzig, Jacksonville State University  
Sector-Neutral Standard Setting: History and Impact of the Ten-Year Experiment in New Zealand  
M.E. Bradbury, UNITEC Institute of Technology  
Rachel Baskerville-Morley, Victoria University of Wellington

**K-3 Honoring Famed Accountants**  
Moderator: Robert Gibson, Deakin Univ. (Retired)  
An Insider’s View of the Accounting Hall of Fame  
Daniel Jensen, Ohio State University  
The Annual Endowed Accounting Research Lecture Series at Melbourne University, 1940 to 2002  
Brian G. Williams, Deakin University

**K-4 Research Workshop: Accounting Biographical Research**  
Dale L. Flesher, The University of Mississippi  
Tonya K. Flesher, The University of Mississippi

**L-1 Managerial Accounting**  
Moderator: Shawn Mauldin, Nicholls State Univ.  
Colonial Costing Practices of the Scott Brothers: Early NSW Agriculturalists  
Roger Juchau, University of Western Sydney  
Management and Accounting in a Royal Factory. Lisbon (18th – 19th Century)  
Nuno Luis Madureira, University of Lisbon-ISCTE  
The Records of A Nobody: Do They Help Us Understand 18th Century Accounting Practice?  
Robert Williams, University of Wollongong

**L-2 School of Accountancy Archives**  
Moderator: Rick Elam, University of Mississippi  
Chambers Archive Collection – An Insider’s Revelations on 20th Century Accounting Thought and Practice  
Peter Wolnizer, University of Sydney  
Frank Clark, University of New Castle  
Graeme Dean, University of Sydney  
The University of Saskatchewan: Home of the First School of Accounting and the First Accounting Degree in Canada  
Nola Buhr, University of Saskatchewan  
Glenn Feltham, University of Manitoba  
Tracey Thompson Tremaine, University of Toronto  
Development of Florida Accounting History Archives—A Digital Approach  
John Simmons, University of Florida  
Sandra Kramer, University of Florida

**L-3 Accounting and Organizations and Congress**  
Moderator: Tina S. Quinn, Arkansas State University  
Selden Hopkins: America’s First Accounting Editor and the Development of the First Professional Accounting Organization in the United States  
George C. Romeo, Rowan University  
John T. Rigsby, Mississippi State University  
A Thirty-Two-Year History of the Legislative Consideration of College Tuition Tax Credits at the Federal Level  
Benjamin Rue Silliman, Queens College; CUNY

**L-5 Research Workshop: Archival Research**  
Richard Fleischman, John Carroll University

**Closing Lunch**

Memorial to S. Paul Garner (Remembrance by William D. Samson)  
Invitation to 2006 World Congress  
Yannick Lemarchand, Universite de Nantes

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*The Accounting Historians Notebook, October 2004*
• Shanta Davie receiving Vangermeersch Manuscript Award for 2003
• The Award was not presented for 2004

• Stephen Walker presenting Richard Fleischman with AHJ Manuscript Award for 2003 Best Paper for the article he co-authored with Penny Marquette, “The Impact of World War II on Cost Accounting at the Sperry Corporation”;
• Trevor Boyns received High Commendation for his paper “In Memoriam: Alexander Hamilton Church’s System of ‘Scientific Machine Rates’ at Hans Renold Ltd.”
• Lisa Evans received High Commendation for her paper “Auditing and Audit Firms in Germany Before 1931”
Plenary Speaker
Richard Brief

Convenor, 11th World Congress of Accounting Historians to be held in Nantes, France in 2006

Plenary Speaker
S. Scott Voynich

Plenary Speaker
J.R. Edwards

The Accounting Historians Notebook, October 2004


Stone (1976), *When God was a Woman*, New York: Dial Press.


(Continued from page 29)

More WCAH Pictures

Mary Ellen Oliverio, Pace University
Rachna Prakash, Emory University

Congress Dinner, Oxford, Mississippi

C.P.C. Dora Orlando Azietia Garcia,
University of Mexico(UNAM), Colegio de Contadores Públicos de Mexico, AC

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Alvaro Ricardino, Centro Universitário Fundacão Santo André - Brazil

Daijiro Fujimura, Hiroshima Sheido University
Kristen Wallace, University of Glasgow
Paul Miranti, Rutgers University

Masayoshi Noguchi, Hokusei University

The Accounting Historians Notebook, October 2004