

# Accounting Historians Notebook

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Article 1

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October 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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# The Accounting Historians Notebook

Vol. 27, No. 2

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October 2004

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



10th World Congress Organizing  
Committee

*The Accounting Historians Notebook, October 2004*

*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*

Richard Brief, New York University

*Introduction* by Gary John Previts, Case Western Reserve University

*America's Fiscal Imbalance: Perspectives and Issues*

David Walker, Comptroller General of the United States

(1996)

Craig, Russell and Jenkins, Sarah. (1996) "Conjectures on Colonial Accounting History in Australia," *Abacus*, Vol. 32, Issue 2, p. 214-237.

Funnell, Warwick. (1996) "Preserving History in Accounting: Seeking Common Ground Between 'New' and 'Old' Accounting History," *Accounting, Auditing & Accountability Journal*, Vol. 9, Issue 4, p. 38-45.

Hammond, Theresa and Sikka, Prem. (1996) "Radicalizing Accounting History: the Potential of Oral History," *Accounting, Auditing & Accountability Journal*, Vol. 9, Issue 3, p. 79-91.

(1995)

Fleischman, Richard K. (1995) "Accounting History: Some British Contributions," *The Accounting Review*, Vol. 70, Issue 2, p. 355-356.

Fleischman, Richard K., Hoskin, Keith W., and Macve, Richard H. (1995) "The Boulton & Watt case: The Crux of Alternative Approaches to Accounting history," *Accounting and Business Research*, Vol. 25, Issue 99, p. 162-177.

Tsuji, Atsuo and Garner, Paul, eds. (1995) "Studies in Accounting History: Tradition and Innovation for the Twenty-First Century," *Contributions in Economics and Economic History*, no. 163, pp. xi, 264-266.

(1994)

Brief, Richard P. (1994) "Accounting History, Some British Contributions," *Accounting and Business Research*, Vol. 25, Issue 97, p. 56-57.

Parker, R. H. and Yamey, B. S. (1994) "Accounting History: Some British Contributions: Introduction," *Accounting history*, p. 1-11.

(1993)

Johnson, Hans V. (1993) "Accounting History 1976-1986: An Anthology," *The Accounting Review*, Vol. 68, Issue 2, p. 424-426.

Mills, Patti A. (1993) "Accounting History as Social Science: A Cautionary Note," *Accounting, Organizations and Society*, Vol. 18, Issue 7, 8, p. 801-804.

## Pictures From the 10th World Congress



Opening Reception at the Mercantile Exchange

Organizing committee under welcome banner in St. Louis



(Continued from page 1)

### **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

*Congresses 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 Guvemli, 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 20<sup>th</sup> 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  
*The Growth, Development and Management of J & P Coats Ltd., 1890-1960: An Analysis with Reference to Chandler*  
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-Accociãcao Portugesea de tecnicos de Contabilidade  
Carlos Gustavo Rodrugues, Apotec-Accociãcao Portugesea de tecnicos de Contabilidade  
Luciano Manuel Rodrigues, Apotec-Accociãcao Portugesea 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 20<sup>th</sup>, 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:

**Prof. Alessandro Marelli, Dott. Federica Doni, Dott. Assuntina Galati**

Dept. of Economia Aziendale "E. Gianni"

Via C. Ridolfi, 10

56124 PISA (Italy)

Ph.: +39 050 2216288-284-282

Fax: +39 050 541403

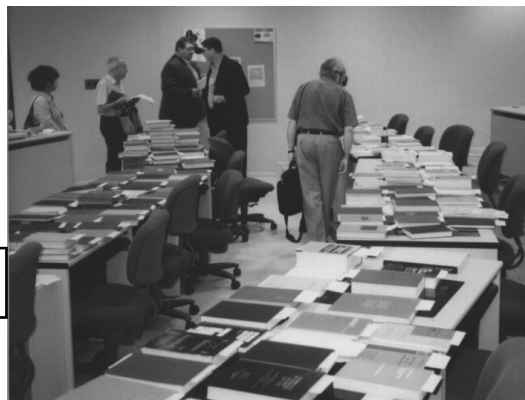
e-mail: [infosisr@sisonline.it](mailto:infosisr@sisonline.it)

## More WCAH Pictures



William Sampson presenting Paul Garner Remembrance

Silent Auction at World Congress



(Continued from page 9)

**E-1 International Congresses on Accounting Educ.**

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 Yoshitake, FURB Universidade Regional de Blumenau-SC

Aldecir Jose' 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)

**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 Pesquisas Contábeis, Atuariais e Financeiras-Brazil

*Corporate Governance in the 19<sup>th</sup> 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 26<sup>th</sup>, 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

(Continued from page 20)

*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

Chris Poullaos, University of Sydney

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  
*Reflections on a Perfect 21<sup>st</sup> Century Accounting Storm*

Eugene Flegm, General Motors (Retired)

*Over Time Changes in the Value Relevance of Financial Statements: A Survey of the Academic Views*

Hong-Ching Kuo, National Chengchi University

*The Accounting Historians Notebook, October 2004*

*Accounting and Management of Non-Performing Assets in Financial Sector in India—Challenges in the Global Financial Scenario*

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 Politecnico of Mexico

Reynaldo Frausto Mena, The National Institute Politecnico of México

#### **H-1 Not for Profit**

Moderator: J R. Shaw, University of Mississippi

*Financial Reporting in an 18<sup>th</sup> 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)



(Continued from page 21)

*Accounting in the Bosom of Abraham: A Genealogical Investigation of Wealth*

C. Richard Baker, University of Massachusetts–Dartmouth

*PENNSYLVANIA (\$)65000?*

Keith W. Hoskin, Warwick Business School  
Richard Macve, London School of Economics

#### **H-4 Editors' Forum**

Moderator: Richard Fleischman, John Carroll Univ.

Stephen Walker, Cardiff University  
Garry Carnegie, Melbourne University Private  
Tony Tinker, City University of New York  
Michael Cangemi, ISACA

**Lunch at Rowan Oak** (Home of William Faulkner)  
*William Faulkner – The Ne'er-Do-Well Accountant*

Joseph Urgo, The University of Mississippi

#### **I-1 International Harmonization and Internal Controls**

Moderator: Leonard Goodman, Rutgers University  
*Mary E. Murphy: A Fitting Topic for the Tenth World Congress of Accounting Historians*

Margaret Hoskins, Henderson State University  
*A Brief History of Internal Controls*

Tim Wilson, Alcorn State University  
*Emotional Intelligence Management In A Corporate Environment*

Maria da Conceição da Costa Marques, Instituto Superior de Contabilidade e Administração de Coimbra

#### **I-2 Profession**

Moderator: Joann Noe Cross, University of Wisconsin Oshkosh

*Whither the Public Accounting as a Profession: Auditor Independence and Non-Audit Services*

Yin Xu, Old Dominion University

Karl J. Wang, The University of Mississippi  
*A History of the Development of the AICPA's Specialty Designation Program*

Shawn Mauldin, Nicholls State University  
Michael Chiasson, Nicholls State University  
Catharine Gaharan, Nicholls State University

*A History of Women Certified Public Accountants in the United States: 1933-1959*

Rebecca Legge Wilkie, Rhodes College (Emeritus)

#### **I-3 Raymond J. Chambers Video Presentation**

Moderator: Gary John Previts, Case Western Reserve  
Discussion Leader: Peter Wolnizer, Univ. of Sydney

#### **I-4 Retail and Bank Accounting**

Moderator: Yannick Lemarchand, Université de Nantes

*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 19<sup>th</sup> Century Spanish Railroad Industry.*

Marta Maci'as, 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 Laven-thol & 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

*The Accounting Historians Notebook, October 2004*

#### **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 (18<sup>th</sup> – 19<sup>th</sup> Century)*

Nuno Luis Madureira, University of Lisbon-ISCTE

*The Records of A Nobody: Do They Help Us Understand 18<sup>th</sup> 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 20<sup>th</sup> 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



- 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  
Tony Tinker

Plenary Speaker  
David Walker

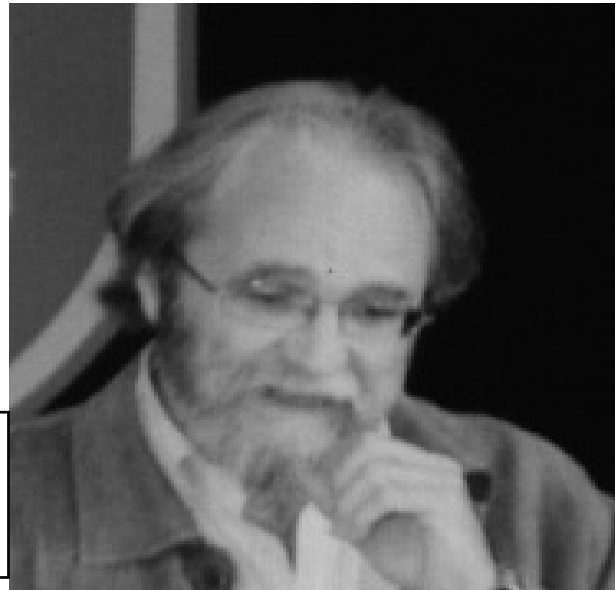


- Shanta Davie receiving Vangermeersch Manuscript Award for 2003
- The Award was not presented for 2004





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

(Continued from page 29)

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### More WCAH Pictures



Mary Ellen Oliverio, Pace University  
Rachna Prakash, Emory University

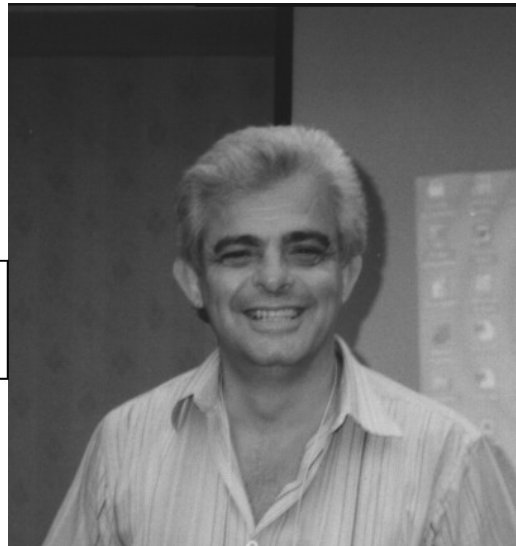


C.P.C. Dora Orlando Azietia Garcia,  
University of Mexico(UNAM), Colegio de  
Contadores Públicos de Mexico, AC



Congress Dinner, Oxford, Mississippi

Alvaro Ricardino, Centro Universitário  
Fundação Santo André - Brazil



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

Masayoshi Noguchi, Hokusei University





Rachel Eberhardt,  
Giovanni Galassi and  
Ruth Eberhardt



Welcome Placard at  
Mercantile Library

Reception at Mercantile  
Library



*The Accounting Historians Notebook, October 2004*