

# Accounting Historians Notebook

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## Accounting Hall of Fame Academy of Accounting Historians Conference: October 6-8, 2005; Academy of Accounting Historians; Accounting Hall of Fame: Conference program

Academy of Accounting Historians

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# The Accounting Historians Notebook

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## Accounting Hall of Fame Academy of Accounting Historians Conference: October 6 - 8, 2005

“The Accounting Profession in Transition: Historical and Contemporary Perspectives on Change” was the theme of a conference held at the Fisher College of Business, Ohio State University, on October 6-8, 2005. The Accounting Hall of Fame joined with the Academy of Accounting Historians to sponsor the conference. Over 125 accounting professionals, scholars and regulators attended including 16 representatives from other countries – 5 from Turkey, 3 from Japan, 2 from Thailand, 2 from Spain, 2 from Mex-

ico, 1 from Canada, 1 from Australia and 1 from the United Kingdom. The conference included panel discussions and presentations of scholarly papers related to the recent and far-reaching changes in the accounting profession and the regulations and institution within which it functions. Speakers and panelist included senior representatives of the largest public accounting firms, major academic institutions, the Securities and Exchange Commission, and the Public Company Accounting Oversight Board.



*The Accounting Historians Notebook, October 2005*

## Academy of Accounting Historians Accounting Hall of Fame Conference Program

**FRIDAY, OCTOBER 7, 2005**

### Panel I Business Reporting Trends

Discussion Leader: Arthur R. Wyatt  
*Professor, Univ. of Illinois Urbana*  
Panelists:  
Peter R. Bible  
*Chief Acc'ting Officer, General Motors*  
Ray J. Groves  
*CEO, Ernst & Young, retired*  
Robert H. Herz  
*Chair, Fin. Acc'ting Standards Board*  
Edmund L. Jenkins  
*Chair, Fin. Acc'ting Stan. Board, ret.*  
James J. Leisenring  
*Internat'l Acc'ting Standards Board*

### Panel II Changes in Auditing

Discussion Leader: William R. Kinney  
*Professor, Univ. of Texas Austin*  
Panelists:  
Andrew D. Bailey  
*Deputy Chief Accountant, SEC*  
Raymond J. Bromark  
*Partner, PricewaterhouseCoopers*  
Barry W. Huff  
*Vice Chairman, Deloitte & Touche*  
Jane F. Mutchler  
*Professor, Georgia State University*  
Edward E. Nusbaum  
*CEO, Grant Thornton*

### Luncheon Speaker

Donald T. Nicolaisen  
*Chief Accountant, SEC*

### Panel III Public Policy and Politics in Acc'ing

Discussion Leader: Gary J. Previts  
*Professor, Case Western Reserve University*

Panelists

J. Michael Cook  
*CEO, Deloitte & Touche, retired*  
James Don Edwards  
*Professor Emeritus, Univ. of Georgia*  
Eugene H. Flegm  
*Gen'l Auditor, General Motors, ret.*  
James S. Turley  
*Chairman and CEO, Ernst & Young*  
David J. H. Watson  
*Legislator/Businessman, Australia*  
Stephen A. Zeff  
*Professor, Rice University*

### Accounting and Auditing in the United States

Moderator: Anne L. Beatty (*The Ohio State Univ.*)

"Minding Our Manners: Accounting as Social Norms," Shyam Sunder (*Yale University*)

"An Evolutionary Defense of Bookkeeping," Sudipta Basu and Gregory Waymire (*Emory University*)

"Corporate Resistance to Government-Imposed Internal Control Regulation," Diane M. Matson and Brian Shapiro (*University of St. Thomas*)

### Development of Auditing in United States

Moderator: Robert H. Colson (*Grant Thornton*)

"From 1896 to 1905, the First Ten Years of the New York State Board of Examiners of Public Accountants: Signaling to the Profession," James J. McKinney (*Howard University*) and George C. Romeo (*Rowan University*)

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“The Accounting Profession in Transition: As Reflected in Audit Fees Paid to the Primary Auditor 2000–2004,” James C. Flagg and Sarah A. Holmes (*Texas A&M University*)

“An Investigation of Turn-of-the-Century CPA Practice: The Haskins & Sells Engagement Book of 1903,” Dale L. Flesher (*Univ. of Mississippi*), Gary John Previts (*Case Western Reserve Univ.*) and William D. Samson (*The University of Alabama*)

“Socialization Through Mentoring in the U.S. Public Accounting Profession: Historical and Contemporary Perspectives,” Brigitte Muehlmann (*Bentley College*) and Sri Ramamoorti (*Ernst & Young*)

#### **International Issues and Accounting History**

Moderator: Belverd E. Needle (*DePaul University*)

“Comparing the Russian ‘Time of Troubles’ and the Reforms of Peter the Great as an Historical Basis to Help Understand the Difficulties in the Contemporary Russian Accounting Transition,” Dina L’vova (*Saint-Petersburg State Univ., Russia*), Robert H. S. Sarikas (*Ohio Univ.*) and Arsen M. Djatej (*Ohio University*)

“Accounting in Poland: Challenges of Implementing IAS” by Kysenia Zhytko (*Ernst & Young*)

“Charles R. Flint: Pan Americanism and Latin American Trade,” Elliott L. Slocum (*Georgia State Univ.*) and Richard G. Vangermeersch (*Univ. of Rhode Island*)

#### **Dinner Speaker**

Bill Gradison  
*Public Co. Acc’ing Oversight Board*

### **SATURDAY, OCTOBER 8, 2005**

#### **Panel IV Education, Research and the Accounting Profession**

Discussion Leader: Jonathan C. Glover  
*Professor, Carnegie Mellon Univ.*

Panelists:

Nicholas Dopuch  
*Professor, Washington University*

Yuji Ijiri  
*Professor, Carnegie Mellon Univ.*

James A. Ohlson  
*Professor, Arizona State University*

Robert Sack  
*Professor Emeritus, Univ. of Virginia*

Shyam Sunder  
*Professor, Yale University*

Jean C. Wyer  
*PricewaterhouseCoopers*

#### **Accounting Frauds and Corporate Scandals**

Moderator: E. Ann Gabriel (*Ohio University*)

“Neo Liberalism, Deregulation and Financial Reporting Abuses During the Last Two Decades in the United States,” Barbara D. Merino (*Univ. of North Texas*), Alan G. Mayper (*Univ. of North Texas*) and Thomas D. Tolleson (*Texas Wesleyan University*)

“Accounting at a Crossroad” Eugene H. Flegm (*General Motors, retired*)

“Stock Option Accounting in 1993 and 2004: Environmental Differences or Déjà Vu?” Dan G. Teed (*University of North Texas*)

#### **Digitization of Historical Resources**

Moderator: Dale L. Flesher (*Univ. of Mississippi*)

“The Digital AHJ: Centerpiece of the New Digital Accounting Collection,” Kevin Herrera and Royce Kurtz (*University of Mississippi*)

“Larger Issues in Digitization: Perspectives of Ohio State,” Raimund E. Goerler and Charles J. Popovich (*The Ohio State University*)

#### **Pre-Industrial Accounting History**

Moderator: Brian Ballou (*Miami University*)

“Estate Accounting as a Public Policy Tool and Its Application in the Ottoman Empire in the 17th Century,” Cengiz Toraman (*Karaelmas University, Turkey*), Sinan Yilmaz (*Anadolu University, Turkey*) and Fatih Bayramoglu (*Karaelmas University, Turkey*)

“The Impact of Institutions on Management Accounting Changes at the Hudson’s Bay Company, 1670 to 2005,” Gary Spraakman (*York University, Canada*)

“Origin and Development of Accounting in Pre-Hispanic Epoch in Mexico,” Reynaldo Frausto Mena and Reyna Yezika Frausto Illescas (*Instituto Politécnico Nacional, Mexico*)

#### **Biographical Studies in Accounting History**

Moderator: Edward N. Coffman (*Virginia Commonwealth University*)

“Donaldson Brown, Innovator of the ‘DuPont Formula’: His Influence on Financial Management,” Dale L. Flesher (*University of Mississippi*) and Gary John Previts (*Case Western Reserve University*)

“An Exploratory Look at the Four Addresses on Accounting in the Tenth Edition of John C. Colt’s ‘The Science of Double Entry Bookkeeping,’” Richard Vangermeersch (*University of Rhode Island*)

“John C. Scobie and the Legacy of His Memorandum on Balance Sheet

Audits,” Jan Richard Heier (*Auburn University, Montgomery*)

“Goethe on Accounting,” Hideki Murai and Yoshiro Kimizuka (*Nihon University, Japan*)

#### **Accounting and the Public Sector**

Moderator Sri Ramamoorti (*Ernst & Young*)

“The Private Provision of Public Services: Accountability and Governance Issues from Mixed Structural Arrangements,” David J. H. Watson (*Energex Retail, Australia*)

“The Comptrollers General of the United States and a Conversation with the Surviving CGs,” Donald E. Tidrick (*Northern Illinois University*)

“Green Accounting: A Primer,” Richard K. Fleischman and Karen Schuele (*John Carroll University*)

“Government Accounting Change on the Frontier: New Mexico, Arizona and Nevada, 1880s–1930,” Stephanie Moussalli (*Nicholls State University*)

#### **Accounting and Business Management**

Moderator: Julia E. S. Grant (*Case Western Reserve University*)

“An Overview of Management Accounting in the U.S., c. 1800–1970: Key Episodes, Advancements and Scholarly Debates” by Richard K. Fleischman (*John Carroll Univ.*) and Thomas N. Tyson (*St. John Fisher*)

“Lyman Mills Around 1920 and Public Accountants’ Inventory Costing It Encountered,” Daijiro Fujimura (*Hiroshima Shudo University, Japan*)

“The Elting and Hasbrouck Stores: 18th Century Small Town Commerce,” Joan Hollister (*Marist College*) and Sally M. Schultz (*SUNY at New Paltz*)

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### International Studies and Accounting History

Moderator: David K. Dennis  
(Otterbein College)

“The First Period of the Double Entry Accounting System in the Socialist Order,” Oktay Guvemli and Batuhan Guvemli (Marmara University, Turkey)

“Changes in Financial Reporting in Turkey: Historical Development of Inflation Accounting from 1960 to 2005,” Aylin Poroy Arsoy and Umit Guenme (Uludag University, Turkey)

“The Accounting Profession in Transition,” Federico Gertz-Manero (Colegio de Contadores Publicos de Mexico)



Academy Past President Hanns-Martin Schoenfeld (center) with daughter, Gabrielle and grandson, Benedict. Professor Schoenfeld announced the creation of the Margit F. and Hanns-Martin Schoenfeld Scholarship in Accounting History to encourage and support research on the history of accounting doctoral students and young accounting faculty.

Joan Hollister receives Best Paper Award from *Accounting Historians Journal* Editor, Steve Walker. The recipient of this award is chosen by the editor of the *Accounting Historians Journal* from papers published during the past year.



Dan Jensen presents Hourglass Award to Steve Walker. The Hourglass Award is presented to an individual who has made a “major contribution to the study of accounting history during the past year or who has made significant contributions to the study of accounting history over a sustained period of time.”



Ed Coffman presents Dale Flesher, Arthur Andersen Professor of Accountancy and Associate Dean of the College of Business at the University of Mississippi, with the inaugural Thomas J. Burns Biographical Research Award. The award recognizes Dr. Flesher's contributions to biographical research in accounting. The award is a memorial to Dr. Thomas J. Burns, a long-time faculty member at The Ohio State University and a member of the Accounting Hall of Fame.

Gary Previts delivers memorial tribute to the late Bill Sampson, past president of the Academy of Accounting Historians and active researcher in accounting history. Bill was not only a motivating force in accounting history, but also a rabid railfan who found a way to successfully integrate his two passions.



Dick Fleishman, Dan Jensen and Salvador Carmona discuss Academy business. An interesting photo opportunity unites the past, present, and future of the Academy.

Doyle Williams, Sri Ramanmoorti and Art Wyatt pose together at the Friday reception.



Shyam Sunder, Edward Coffman and Tom Keller at Friday reception continue debate from earlier sessions.



Sarah Holmes, James Flagg and John Rigsby at Friday reception discuss a significant point.

Oktaf Guvelmi makes a point to Professor and Mrs. Dan Teed.



Professor Yoshinao Matsumoto and Professor Hideki Murai are deep in debate.