Accounting at a tipping point: American Accounting Association 2009 Annual meeting and conference on teaching and learning in accounting, August 1-5, New York, New York; History presentations at the American Association 2009 Annual meeting and conference

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August 3, 2009
10:15 am – 11:45 am Concurrent Sessions
1.36 Auditing History
Moderator: Stephanie D. Moussalli, University of South Alabama

**Historical Analysis of Changing Audit Risk Characteristics in the Large Client Market, 1962–2006.**
Gary Giroux, Texas A&M University; Cory Cassell, Texas A&M University


2:00 pm – 3:30 pm Concurrent Sessions
2.33 Accounting for Slavery
Moderator: Joan Hollister, SUNY at New Paltz

**The Transition from Slavery to Wage Workers: A Comparative Study of Labor Control Practice in the Plantation Economies of the United States and the British West Indies.**
Richard K. Fleischman, John Carroll University (Emeritus); David Oldroyd, University of Newcastle Business School; Thomas N. Tyson, St. John Fisher College

**Luso-Brazilian Navigation, Trade, and Slave-Trafficking Companies of the 18th Century: A Comparative Study**

(Continued on page 16)
Study of Greco-Roman Accounting Practices from the Early 1st Millennium A.D. Jan R. Heier, Auburn University Montgomery; Nicholas P. Marudas, Auburn University Montgomery


Romanian Accounting Profession: Edition and Perspectives. Dumitru Matis, Babes-Bolyai University; Kieran James, University of Southern Queensland; Razvan V. Mustata, Babes-Bolyai University; Carmen Giorgiana Bonaci, Babes-Bolyai University

From the Trash-Heap of History: A Study of Greco-Roman Accounting Practices from the Early 1st Millennium A.D. Jan R. Heier, Auburn University Montgomery; Nicholas P. Marudas, Auburn University Montgomery


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2:00 pm – 3:30 pm Concurrent Sessions

5.41 American Accounting History

Moderator: Joan Hollister, SUNY at New Paltz

The History and Uses of Management's Discussion and Analysis in Government Financial Reports: New Mexico and Arizona, 1880s–1920s. Stephanie D. Moussalli, University of South Alabama

A Historic Evaluation of Shareholder Value in the Underlying Script of Accounting Theory in the United States in the Twentieth Century. Patsy Lee, University of North Texas; Barbara D. Merino, University of North Texas

Accounting and Auditing Activities of the Ontario Securities Commission, 1960s to 2008: The Role and Performance of the First Five Chief Accountants. Vaughan S. Radcliffe, University of Western Ontario; Stephen A. Zeff, Rice University

(Continued from page 15)

of Corporate Governance Structures. Rosimeire Pimentel Gonzaga, Fucape Business School; Angelica de V. S. M. Santos, Fucape Business School; Fabio Moraes da Costa, Fucape Business School

Slavery and Emancipation in Rural New York: Evidence from 19th Century Accounting Records. Joan Hollister, SUNY at New Paltz; Sally M. Schultz, SUNY at New Paltz

3.36 Accounting History

4:00 pm – 5:30 pm Concurrent Sessions

Moderator: Marilynn M. Leathart, Concordia University Texas

The Chesapeake and Ohio Canal Company Telephone: An Old Technology Attempt to Improve Efficiency with Technology. Robert Russ, Northern Kentucky University


Maryland Audit Companies: History of Accounting Firms Organized as Corporations within the State of Maryland. James J. McKinney, University of Maryland

August 4, 2009

10:15 am – 11:45 am Concurrent Sessions

4.40 European Accounting History

Moderator: Evandro Marcos Saidel Ribeiro, Universidade de Sao Paulo, and INEPAD - Instituto de Ensino e Pesquisa em Administração, Brazil

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2:00 pm – 3:30 pm Concurrent Sessions

5.41 American Accounting History

Moderator: Joan Hollister, SUNY at New Paltz

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4:00 pm – 5:30 pm Concurrent Sessions
6.40 African Accounting
Moderator: Aida Sy, Manhattan College
The Evolution of the Accounting Profession In Egypt. Shawki M. Farag, The American University in Cairo

August 5, 2009
10:15 am – 11:45 am Concurrent Sessions
7.47 Western European Accounting History
Moderator: Aida Sy, Manhattan College
Religion, Capitalism and Accounting Spiritualities. Vassili Johannides, ESC La Rochelle, Cerege; Nicolas Berland, DRM, Université Paris–Dauphine
The Theory of Savary Jacques's Balance Diversity—the Studies Confirmed Over Hundred Years. Mikhail Isaakovich Kuter, Kuban State University; Marina Gurskaya, Kuban State University; Alexander Shikhidi, Kuban State University
Struggle for Power in French Professions: The Historic Quarrel between Accountants and Lawyers. Jean-Guy Degos, French Jury of Chartered Accountant Diploma; Aida Sy, Manhattan College; Tony Tinker, Baruch College–CUNY; Fahrettin Okcabol, Mercy College; George Mickhail, University of Wollongong

2:00 pm – 3:30 pm Concurrent Sessions
8.45 Accounting History Potpourri
Moderator: Evandro Marcos Saidel Ribeiro, Universidade de São Paulo, and INEPAD - Instituto de Ensino e Pesquisa em Administração, Brazil

Farmers, Politics and Accounting: The History of Standard Values—An Accounting Convenience or Political Arithmetic. Jill Hooks, Massey University; Ross E. Stewart, Seattle Pacific University
The Performance of the Commercial Banks in Thailand toward the 1997 Asian Financial Crisis. Zi Qi Liao, Hong Kong Baptist University
Japanese Government Accounting and Double Entry in 19th Century. Eiichiro Kudo, Kumamoto Gakuen University; Hiroshi Okano, Osaka City University

4:00 pm – 5:30 pm Concurrent Sessions
9.36 Accounting Standard Setting
Moderator: Stephanie D. Moussalli, University of South Alabama
An Historical and Interpretive Analysis of the Institutions Involved in International Convergence of Accounting Standards. Elena M. Barbu, University of Grenoble; Charles Richard Baker, Adelphi University
Discussant: David Albrecht, Concordia College