2010

Selected accounting history conference presentations for 2010; History presentations at the American Accounting Association 2010 annual meeting and conference; Accounting History: The Sixth Accounting History International Conference; 22nd Accounting and Business History Research Unit Annual Conference Programme; Accounting in Economic Recovery and Reform

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Global Thought Leadership

2010 American Accounting Association Annual Meeting
and Conference on Teaching and Learning in Accounting
July 31 – August 4, 2010 in San Francisco, CA

History Presentations at the American Accounting Association 2010 Annual Meeting and Conference

August 2, 2010
10:15 am – 11:45 am Concurrent Sessions
1.39 Opening the Door to Accounting History: The Virtual Museum and Archive at www.sechistorical.org.
Moderator: Carla L. Rosati, SEC Historical Society
Panelists: Robert Colson, Grant Thornton; Zoe-Vonna Palmrose, University of Southern California; Gary J. Previts, Case Western Reserve University

2:00 pm – 3:30 pm Concurrent Sessions
2.37 Historical Advances in European Accounting
Moderator: Giuseppe Galassi, University of Parma

The French Canal du Midi at the 17th Century: Accounting Gaps and Financial Innovations. Jean-Guy Degos, Bordeaux University; Christian Prat dit Hauret, Bordeaux University
The Origin and Development of an International Advanced Accounting Instruments: Matrix Accounting and Spreadsheets. Andrea Cilloni, University of Parma

4:00 pm – 5:30 pm Concurrent Sessions

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3.40 American Corporate Accounting Pioneers
Moderator: Angelica Santos, Faculdade Mauricio de Nassau
A Historical View of Management Accounting in the Early Years of Ford Motor Company. Yvette J. Lazdowski, Plymouth State University Discussant: Deirdre M. Collier, Fairleigh Dickinson University
The Chesapeake and Ohio Canal Company: A Financial History. Robert W. Russ, Northern Kentucky University; Gary John Previts, Case Western Reserve University; Edward N. Coffman, Virginia Commonwealth University Discussant: Angelica Santos, Faculdade Mauricio de Nassau

August 3, 2010
2:00 pm – 3:30 pm Concurrent Sessions
5.50 Chinese Accounting: Ancient to Modern
Moderator: Shaopeng Li, Temple University
Conjunctures or Disjunctures in Western and Chinese Accounting and Management History? More Questions than Answers. Keith W. Hoskin, Warwick Business School; Richard Henry Macve, London School of Economics Discussant: Hiroshi Okano, Osaka City University
An Institutional History of Management

Accounting in China: Transforming Process of Scientific Management at Shexin Mills of Rongjia in the Early 20th Century. Hiroshi Okano, Osaka City University; Luoluo Li, Osaka City University Discussant: Fang-Chun Liu, Temple University

August 4, 2010
2:00 pm – 3:30 pm Concurrent Sessions
8.32 Accounting during Times of Financial Problems
Moderator: Andrea Cilloni, University of Parma
Understanding the Responses of Professional Accounting Bodies to Crises: The Case of the Australian Profession in the 1960s. Garry Carnegie, University of Ballarat; Brendan Thomas O’Connell, RMIT University Discussant: James J. McKinney, University of Maryland

8.33 Biographical and Genealogical Research
Moderator: Stephen Walker, Cardiff Business School
Mr. Briloff Goes to Washington. E. Richard Criscione, Morehead State University Discussant: Tony Tinker, Baruch College–CUNY
Ernest R. Breech: Award-Winning CPA and Corporate Financial Troubleshooter. Dale L. Flesher, The University of Mississippi; Gary John Previts, Case Western Reserve University; Stephen R. Moehrle, University of Missouri–St. Louis

4:00 pm – 5:30 pm Concurrent

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Sessons
9.29 Historical Perspectives on Accounting
Moderator: Maef Woods, Wayne State University
A Historical Perspective of the Collision of Financial Reporting and Management. Sheldon R. Smith, Utah Valley University
Evaluating Government Performance at the State Level: An Historical Perspective.
Annette Pridgen, The University of Mississippi; Dale L. Flesher, The University of Mississippi

August 2, 2010
9:45 am – 11:00 am Research Interaction Session I
Board 31 A History of Financial Reporting in China. Lan Peng, Zhongnan University of Eco&Law

The sixth Accounting History International Conference
“Accounting and the State”
Wellington, New Zealand
18 – 20 August 2010

August 18, 2010
3:30 pm – 4:30 pm Panel Discussion
“Does Accounting History Matter?” Panel Members: Lee Parker, Joint Editor, Accounting, Auditing and Accountability Journal; Christopher Napier, Joint Editor, Accounting Historians Journal; Garry Carnegie, Joint Editor, Accounting History; Brian West, Joint Editor, Accounting History & Chair: Carolyn Cordery

August 19, 2010
8:30 am – 9:30 am Plenary Session 1
Nola Buhr. “From Cash to Accrual and Domestic to International: Government Accounting Standard Setting in the last 30 years.”

9:30 am – 10:30 am Parallel Session 1
Rūma Whā: Public accounts
Keith Dixon. A retrospective analysis of the people’s representatives approving crown appropriations in New Zealand.

Rūma Toru: Accounting and monetary policy
Juan Baños Sánchez-Matamoros, Concha Álvarez-Dardet Espejo & Fernando Gutiérrez Hidalgo. Accounting for monetary policy: The enactment and implementation of the ordinances of the coin houses 1730.
Nobuko Takahashi. The role of modern

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in Romania: A historical analysis.

Rūma Rua: Accounting and religion
(Session Chair: Carolyn Cordery)
Vassili Joannides & Nicolas Berland.
Keeping accounts by the Book: Revelation(s) of accounting.

Jesús D. López Manjón, Juan Baños Sánchez-Matamoros & Concha Álvarez-Dardet Espejo. Awareness to accounting and role of accounting at religious organisations. The case of brotherhoods of Seville at the second half of the 16th century.


Rūma Tahi: Accounting and gender
(Session Chair: Margaret Lightbody)
Stefania Licini. Assessing female wealth in 19th century Milan, Italy.

Aila Virtanen. Accountability to the nation – The Finnish Lotta Svärd organization.

Colleen Hayes, Catherine Ikin & Leanne Johns. Field, capital and habitus: An oral history of women in accounting in Australia during World War II.

1:30 pm – 3:00 pm Parallel Session 3

Rūma Whā: Accounting and race
(Session Chair: Grant Samkin)
Shanta Davie & Thomas Tyson. Accounting, Indian indentured labour and total institutions.


Lee C. Moerman & Sandra L. van der Laan. Accountability, asbestos and (Continued on page 47)
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indigenous rights: The case of the Baryulgil.

Rūma Toru: Public sector accounting and accountability: Italian perspectives
(Session Chair: Lúcia Lima Rodrigues)
Massimo Sargiacomo, Stefania Servalli and Garry Carnegie. Accounting for killing, accountability for death.
Luca Bartocci & Damiana Lucentini. The evolution of state paradigms and accounting language from the past to the present day: An analysis of possible correlations in the light of the Italian experience.
Augusta Consorti & Stefania Migliori. The completion of the model of Ancien Regime and transition to liberal state: The case of the accounting and administration of the Kingdom of Naples.

Rūma Rua: Accounting and the rise or demise of organisations
(Session Chair: Elaine Evans)
Roy Chandler. An icon in auditing history: The company, the characters and the case of the Kingston Cotton Mill.

Rūma Tahi: Valuation, debate and accounting practice
(Session Chair: Tony van Zijl)
Sebastian Hoffmann. A historical view on the political fair value debate in Germany.
David Alexander & Stefania Servalli. Economia aziendale and financial valuations in Italy: Some contradictions and insights.

3:30 pm – 5:00 pm Parallel Session 4

Rūma Whā: Accounting standards and harmonisation
(Session Chair: Aila Virtanen)
Bernadette Devonport & Tony van Zijl. Standard setting for financial reporting in the New Zealand public sector.

Rūma Toru: Accounting and forms of control
(Session Chair: Yves Levant)
Jean-Guy Degos. From awkward government to powerful governance: State control on French accounting structures.
Shanta Davie. Accounting for the politics of control ontology.
Bernardo Bátiz-Lazo & Masayoshi Noguchi. Improving a system of internal control and the role of the Chief Registrar of friendly societies making an order under the regulation of the Building Societies Act, 1960: the cases of small-sized building societies.

Rūma Rua: Accounting regulation
(Session Chair: Brian West)
David Alexander & Stefania Servalli.

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**The State and/of accounting regulation.**

Sandra van der Laan. *The history of a regulatory intervention: Creating closed groups.*


**Rūma Tahi: Accounting, ethics, and social welfare: A New Zealand perspective**

(Session Chair: Jill Hooks)

Gina Xu, Keith Hooper & Semisi Prescott. *“Take honour from me and my life is done” – The Code of Ethics and accounting practices in New Zealand.*

Carolyn Cordery & Shasa Halford. *Funding social services: An historical analysis of responsibility for citizens’ welfare in New Zealand.*

Andrew M. C. Smith. *The history of international social security harmonisation in New Zealand: From Empire to the world.*

5:00 pm – 6:00 pm Plenary Session 2

Delfina Gomes (co-author Massimo Sar-giagomo) *“Accounting and Accountability in Local Government”.*

Chair: Lúcia Lima Rodrigues

**August 20, 2010**

8:15 am – 10:15 am Parallel Session 5

**Rūma Whā: Issues in cost and management accounting**

(Session Chair: Lee Parker)

Yves Levant & Marc Nikitin. *Can management and financial accounting be fully re-integrated? The example of the French système croisé.*

Nandini Chandar, Deirdre Collier & Paul Miranti. *Standardization of information for planning and control: Graphical representation of management accounting information at AT&T during the 1920s.*

Alessandro Mura & Clive Emmanuel. *Transfer pricing: The early Italian contributions.*

Yves Levant and Henri Zimnovitch. *Contemporary evolutions in costing methods: The example of the French equivalence methods.*

**Rūma Toru: Issues in auditing**

(Session Chair: Morina Rennie)

Grant Samkin. *The audit function: Evidence from the English East India Company.*

Peter Öhman & Eva Wallerstedt. *The development of audit regulation in Sweden and the strengthening of the position of the profession.*


Sunil Dahanayake & Kerry Jacobs. *Value for money auditing in the state of Victoria: The early period.*

**Rūma Rua: Universities, accounting academics, and publishing patterns**

(Session Chair: Nola Buhr)


Anil Narayan & Keith Hooper. *The role of government towards encouraging the development of academic research commercialisation in New Zealand Universities: A historical overview of policy.*

David Sutton, Tony van Zijl & Carolyn Cordery. *Steps towards the develop-*(Continued on page 49)
ment of a coherent theory of accounting regulation.
John B. Ryan. Canning’s legacy.

Rūma Tahi: Foucauldian perspectives on accounting development
(Session Chair: Michael Gaffikin)
Alessandro Lai, Giulia Leoni & Riccardo Stacchezzini. Governmentality rationales and calculative devices: The rejection of a territorial barter proposed by the King of Spain (XVII century).
Hilmi Erdogan Yayla. Accounting and the art of writing.

10:45 am – 12:15 pm Parallel Session 6
Rūma Whā: Accounting practices: Italian perspectives
(Session Chair: Stefania Licini)
Stefania Servalli. Interface of power and charity: The case of MIA in Italy in the 16th and 17th centuries.
Mariarita Pierotti, Enrico Deidda Gagliardo & Salvatore Madonna. The “Teatro alla Scala” in Milan: The support of the financial statement to governance models from 1921 to 1946.
Alan Sangster. Narrowing the search for the source of Pacioli’s treatise on bookkeeping and business.

Rūma Toru: Taxation policy
(Session Chair: Carolyn Fowler)
Judith Pinny. The ugly sister with a sweet tooth? Food consumption as an indirect tax base in New Zealand 1840-2010.
James Ryan. How New Zealand schools cope with the tax system.

Rūma Rua: Finance and financial history

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ia and South Africa a comparative perspective.

Rūma Toru: Accounting history and accounting education
(Session Chair: Maria Cadiz Dyball)
Greg Stoner. Paccioli's goods inventory accounts: learning and managerial obfuscation.

Rūma Rua: Accounting and the nation II
(Session Chair: Stefania Servalli)
Claudia Lima Felix, Danielle Oliveira, Lino Martins da Silva & Renato Trisciuzzi. Fragments of accounting Brazilian thought: Historical background from colony to Empire.

Prem Yapa & Kerry Jacobs. Accounting in transition in the transitional economy: The case of Cambodia.
Mahesh Joshi & Jasvinder Sidhu. Accounting histories vis-à-vis pre-modern and modern societies: A special reference of India's past and present.

Rūma Tahi: Contrasting case studies in accounting history
(Session Chair: Shanta Davie)
Graham Francis & Grant Samkin. Accounting artefacts as a source of history: A microhistorical case study.
Nacanieli Rika. Strategic accounting policy choices: Case studies of state owned entities in Fiji.

4:15 pm – 5:30 pm Plenary Session 2
Michael Gaffikin. “What is (Accounting) History?”
Chair: Paul Miranti

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ing: First and Second Comings.

Yves Lévant & Marc Nikitin. Can management and financial accounting be fully re-integrated? The example of the French système croisé.

Room 0.86:
Chair: Dick Edwards


Carien van Mourik. Equity theories and financial reporting: past, present and future.

4:00 pm – 6:00 pm Parallel Sessions

Room 0.85:
Chair: Chris Poullaos
Philip O’Regan. Accountants and the accounting profession in Edwardian Dublin.

Phillip E. Cobbin & Geoff Burrows. Drafting of a Profession: The register of Australian accountants for national service in the war of 1939-45.

Jasvinder Sidhu. The interplay between caste and the accounting profession in India.

Derek Matthews. The social class background of members of the ICAEW and the AICPA: some historical data and implications.

Room 0.86:
Chair: Bob Parker
Greg Stoner. Obfuscation in goods inventory accounts and the rise of capitalism.


Alan Sangster & G. Scataglinibghitar. Luca Pacioli: the Father of Accounting Education.

Peter Clarke, Ciarán Ó hÓgartaigh & Margaret Ó hÓgartaigh. Charles Hubert Oldham and the Context of Commerce Education in Pre-Independence Ireland.

September 7, 2010
9:00 am – 11:00 am Parallel Sessions

Room 0.85:
Chair: Yannick Lemarchand
Enrico Bracci & Laura Maran. From the Pope’s dominance to the Napoleon’s occupancy: Accounting spill-over within the Administration of Ferrara municipality.

Maria Dolores, Capelo Bernal, Pedro Araújo Pinzón & Domi Romero Fúnez. Religion, responsibility and accounting: an exploratory study about a family during the period 1809-1813.

Catalin Nicolae Albu, Nadia Albu & David Alexander. Accounting Change in Romania – A Historical Analysis

Sami El Omari, Government and accountants: Morocco in the 19th century.

Room 0.86:
Chair: Roy Chandler
David Alexander & Stefania Servalli. The State and of Accounting Regu-
the emergence of rate of return information.
Andy Holden, Warwick Funnell & David Oldroyd. The production of performance measures and detailed costings by the management of the Newcastle Infirmary in the mid to late nineteenth century - an aid to decision making or a means of self justification?
Mark Christensen, Susan Newberry & Bradley N. Potter. The role of global epistemic communities in enabling accounting change: Creating a ‘more business-like’ public sector.

2:15 pm – 3:45 pm Parallel Sessions
Room 0.85:
Chair: Steve Walker
Monia Castellini & Laura Maran. Castrocaro and the Land of Sun: Local Administrative styles and accounting implications during the de’ Medici and Lorena’s dominations (1513, 1776).
Abdel K Halabi, Peter Kruger & Lionel Frost. Are Australian Football Clubs more Accountable? A Historical case study.

Accounting in Economic Recovery and Reform

September 30–October 2, 2010 · The Ohio State University · Columbus, Ohio

October 1, 2010
3:30 pm – 5:00 pm Concurrent Paper Sessions
Session 1B: Accounting and Institutional Development

Moderator: Paul Miranti

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Graphical Standardization of Management Accounting Information for Planning and Control at AT&T in the 1920s. Nandini Chandar, Deirdre Collier, and Paul Miranti.

The Efficacy/Inefficiency of Accounting in Controlling Labour During the Transition from Slavery in the United States and British West Indies. Richard K. Fleischman, David Ol-droyd, and Thomas N. Tyson.

Session 1C: Economics and the Firm
Moderator: Anil Arya

Input Markets and the Strategic Organization of the Firm. Anil Arya and Brian Mittendorf.


The Role of the State and the Evolution of Corporate Governance. C. Richard Baker and Bertrand P. Quere.

October 2, 2010
10:00 am – 11:30 am Concurrent Paper Sessions
Session 2A: Securities Regulation
Moderator: Gary Previts


Session 2B: The International

Profession
Moderator: Sridhar Ramamoorti
(Kennesaw State University)

Research on the Constructing of Accounting Legal System in the Internet Era Based on the Critiques of Accounting Standards. Song Xiaoming and Li Yingqi.


Establishing of China Accounting Hall of Fame: The Background, Progress, and Historical Significance. Shao Ruiqing, Li Yingqi, Song Xiaoming, and Huang Chenggen.

Session 2C: The Auditing Profession
Moderator: Jane Mutchler


The Changing Relation between Audit Firm Size and Going Concern Reporting. Steven E. Kaplan and David D. Wiliams.


1:00 pm – 2:30 pm Concurrent Paper Sessions
Session 3A: History and Tax Policy
Moderator: James McKinney

Accountants at the Service of the State: Progressive-Era Reform of Property Tax Administration in New Mexico, Arizona, and Nevada. Stephanie Mousalli.

The Unintended Consequences of Tax
(Continued from page 53)

**Policy.** William H. Black.

**The Tax Free State.** Robert W. Russ.

**Session 3B: Individuals and Organizations**

Moderator: Dale Flesher

**The Contributions of a Big-4 Firm to World War II.** Dale L. Flesher, Gary John Previts, and Andrew D. Sharp.

**An ‘Insider Look’ at Irving Fisher and Accounting: A Serious Case of Arrested Development.** Richard Vangermeersch.

**James Bennett: An Early American Educator.** George C. Romeo and John T. Rigsby.