

# Accounting Historians Notebook

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October 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**

Academy of Accounting Historians

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# Selected Accounting History Conference Presentations for 2010

## 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](http://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

*Plantation Accounting and Management Practices in the United States and*

*the British West Indies.* Richard K. Fleischman, John Carroll University Emeritus

*Professionalising British Central Government Bureaucracy c. 1850: The Accounting Dimension.* John Richard Edwards, Cardiff Business School

*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

***Filling the Void: An Analysis of the Environment at the Time of the Bell System's Development of Group Accounting, 1910–1937.*** Deirdre M. Collier, Fairleigh Dickinson University Discussant: Paul J. Miranti, Rutgers, The State University of New Jersey

***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 Shenxin 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

***Women Accountants in the 1880 U.S.***

***Federal Census.*** Diane H. Roberts, University of San Francisco Discussant: Stephen P. 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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## Sessions

### 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 Per-*

*spective.* 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

# Accounting History

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**

(Session Chair: Rachel Baskerville)

Ron Baker & Morina Rennie. *An institutional perspective on the development of Canada’s first public accounts.*

Keith Dixon. *A retrospective analysis of the people’s representatives approving crown appropriations in New Zealand.*

**Rūma Toru: Accounting and monetary policy**

(Session Chair: Deirdre Collier)

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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*accounting in the monetary system in Japan, late 19th century.*

### **Rūma Rua: Accounting, NPFM and public policy**

(Session Chair: Garry Carnegie)

Mark Christensen, Sue Newberry & Brad Potter. *The role of global epistemic communities in creating a 'more business-like' public sector.*

Umesh Sharma, Stewart Lawrence & Carolyn Fowler. *Governmentality and accounting in the corporatisation and privatisation of a Fijian telecommunications company.*

### **11:00 am – 12:30 pm Parallel Session 2**

#### **Rūma Whā: Accounting and professionalization**

(Session Chair: Christopher Napier)

Michael E. Doron. *'Ferocious Lobbyists': The Roots of the AICPA, 1927-62.*

Nola Buhr. *The Professionalization of Aboriginal Accountants in Canada: 1996 to 2010.*

Mark Billings & Malcolm Anderson. *Corporate treasury in the UK: 'The rapid creation of a new professional identity.'*

#### **Rūma Toru: Accounting and the nation I**

(Session Chair: Phillip Cobbin)

Lúcia Lima Rodrigues, Paulo Schmidt, José Luiz dos Santos & Pedro Cezar Dutra Fonesca. *A research note on accounting in Brazil in the context of political, economic and social transformations, 1860-1964.*

Ron Baker & Morina Rennie. *Accounting for a nation's beginnings: Challenges arising from the formation of the dominion of Canada.*

Cătălin Nicolae Albu, Nadia Albu & David Alexander. *Accounting change*

*in Romania: A historical analysis.*

#### **Rūma Rua: Accounting and religion**

(Session Chair: Carolyn Cordery)

Vassili Joannides & Nicolas Berland.

*Keeping accounts by the Book: Revolution(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.*

Gregory A. Liyanarachchi. *Sensibility of accounting.*

#### **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.*

Maria Cadiz Dyball & Jim Rooney. *Revisiting the interface between race and accounting: The case of Filipino workers in the Hamakua Milling Company, 1921-1939.*

Lee C. Moerman & Sandra L. van der Laan. *Accountability, asbestos and*

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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.*

Rachel Baskerville, Binh Bui & Carolyn Fowler. *Forces of deinstitutionalisation and the demise of KMG Kendons.*

Michael G. Keenan. *Technology transfer in proto-professional accounting: The Auckland Gas Company, 1862–1892.*

**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 contradic-*

*tions and insights.*

Jill Hooks & Ross Stewart. *Farmers, politics and accounting: The history of standard values - An accounting convenience or political arithmetic.*

**3:30 pm – 5:00 pm Parallel Session 4**

**Rūma Whā: Accounting standards and harmonisation**

(Session Chair: Aila Virtanen)

Jan H. Hammermeister & Jochen Zimmermann. *Financial reporting demands in a globalised world: The harmonisation of accounting rules.*

Kati Pajunen. *International Financial Reporting Standards in relation to Finnish accounting traditions – A survey of Finnish accounting professionals.*

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 Bádiz-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.*

Michael Keenan. *Accounting choice, market failure, and accounting regulation: An explanatory case study of consolidated accounting adoption in New Zealand, 1946-1957.*

**Rūma Tahī: 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 Sargiacomo) *“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.*

Karen A. Van Peurse. *Dairy Containers' New Zealand Audits 1981-1989: Pyrrhic Victory for the Ancient Sceptic.*

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)

Juan Baños Sánchez-Matamoros & Fernando Gutiérrez Hidalgo. *Publishing patterns of accounting history research at generalist journals: Lessons from the past.*

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-*

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**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.*

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)

Ross Vosslander. *Tax history and tax policy: The case of New Zealand's 1958 "black" budget.*

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**

(Session Chair: Monica Keneley)

Geoff Burrows & Phillip E. Cobbin. *Financial nation building in Iraq 1920-32.*

Wan Razazila Wan Abdullah, Jamal Roudaki & Murray Clark. *The evolution of the Islamic capital market in Malaysia.*

**Rūma Tahi: The accounting profession in developing nations**

(Session Chair: Delfina Gomes)

S. Susela Devi. *Exploring the state-profession nexus: The case of the Malaysian Institute of Certified Public Accountants (1957-1995).*

Gina Xu, Keith Hooper & Semisi Prescott. *The impact of social thought on the morality of professional accountants in China.*

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

**1:15 pm – 2:45 pm Parallel Session 7**

**Rūma Whā: Accounting across borders**

(Session Chair: Alessandro Lai)

Delfina Gomes, Garry Carnegie & Lúcia Lima Rodrigues. *Accounting as a technology of government to enact practical action at a distance in the Portuguese Empire: The Pombaline era (1761-1777).*

Bernardo Bádiz-Lazo, J. Julián Hernández Borreguero, J. Carles Maixé-Altés & Miriam Núñez-Torrado. *Adoption and diffusion of double entry book-keeping in Mexico and Spain: A related but under-investigated development.*

Monica J. Keneley & G. Verhoef. *The decision to demutualise: An analysis of the pressures for change - The case of life insurers in Austral-*

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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. *Pacioli's goods inventory accounts: learning and managerial obfuscation.*

Guohau Zhang & Kamran Ahmed. *From political oriented towards internationalized accounting education: A historical perspective on modern China's accounting education.*

Keith Dixon. *Curricular accounting and standards and equivalence of university-student learning.*

### **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)

Freda Hui. *Secret reserves in banking: A case study of HSBC, 1967-1995.*

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



THE INSTITUTE  
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## **22nd Accounting & Business History Research Unit Annual Conference**

### **Programme**

**6-7 September 2010**

### **September 6, 2010**

#### **1:05 pm – 2:00 pm Keynote Address**

Yannick Lemarchand. *Accounting, the State and democracy: a long term perspective on the French experiment.*

Chair: Trevor Boyns

#### **2:00 pm – 3:30 pm Parallel Sessions**

##### **Room 0.85:**

Chair: Masayoshi Noguchi  
Geoff Burrows, Robert H. Chenhall &  
Kim Langfield-Smith. *Target Cost-*

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**ing: First and Second Comings.**

Hiroshi Takeda & Trevor Boyns. *Management, accounting and philosophy: the development of management accounting at Kyocera, 1959-2010.*

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

David Alexander, Clelia Fiondella & Marco Maffei. *The conservatism principle in the history of Italian accounting theory – the influences of domestic economy, legalism and regulation, accounting profession and standards setters.*

Enrico Gonnella. *Italian Studies About Financial Accounting Measurements from the Twenties to the Sixties of Last Century: Some Theoretical Positions.*

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.*

Takeo Itabashi. *About the Westernization of Japanese Bookkeeping (1865-1925).*

Alan Sangster & G. Scataglinibelghitar. *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.*

María 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-*

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**lation.**

Robert W. Russ, Edward N. Coffman, Gary John Previts & Chester H. Brearey. *Enron's Leaking Bucket or the Unintended Consequence of a Regulatory Change.*

Christine Fournès Dattin. *Censors, inspectors and auditors in authorized limited French companies (1807-1867): the ancestors of our current auditors.*

**11:30 am – 1:00 pm Parallel Sessions**

**Room 0.85:**

Chair: Derek Matthews

Bernardo Batiz-Lazo & Masayoshi Noguchi. *Improving a System of Internal Control: the Cases of Small-Sized Building Societies.*

Glenn Leonard. *Pressures of Scale and Skill: The Accounting for the Demise of the Armed Forces Savings Banks in the United Kingdom.*

Janette Rutterford. *Spreading risk how far did investors actually go?*

**Room 0.86:**

Chair: Richard Macve

Tony Arnold & Sean McCartney. *Financial capitalism, incorporation and*

*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

Rachel F Baskerville. *The Cultural Theory of (Accounting) History.*

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



A conference sponsored by  
The Accounting Hall of Fame and  
The Academy of Accounting Historians

**October 1, 2010**

**3:30 pm – 5:00 pm Concurrent Paper Sessions**

**Session 1B: Accounting and Institutional Development**

Moderator: Paul Miranti

*Finance and the Boundaries of the Firm: Bell Telephone Securities during the 1920s and 1930s.* Nandini Chandar, Deirdre Collier, and 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 Ouldroyd, 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.

**Structured Finance and Mark-to-Model Accounting: A Few Simple Illustrations.** Anthony Meder, Steven T. Schwartz, Eric E. Spires, and Richard A. Young.

**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

**20th Century Securities Reform in the United States: A Historical Perspective of One Paradigmatic Basis for Regulation.** Barbara Merino.

**Insider Trading in the Pre-Regulatory Era.** Darren Roulstone, Joseph Piotroski, and Suraj Srinivasan.

**The Ontario Securities Commission on Accounting and Auditing from the 1960s to 2008— Part 3: 1996–2008.** Stephen A. Zeff and Vaughan S. Radcliffe.

#### **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.

**Historical Origins of the Legal Requirement to Appoint More than One Statutory Auditor in Certain Countries.** C. Richard Baker, Renato Camodeca, Arnaldo Canziani, and Alain Mikol.

**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 Politics of Independence: Changing Professional Ideology and Rhetoric.** Tim Fogarty and John T. Riggsby.

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

**‘Ferocious Lobbyists’: The Roots of the AICPA, 1927–62.** Michael E. Doron.

### **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**

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**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.

The Academy of Accounting  
Historians has changed web  
platforms — look for us at  
our new web address:  
*<http://www.aahhq.org/>*