

Accounting Historians Notebook

Volume 25
Number 2 October 2002

Article 11

October 2002

Accounting historians notebook, 2002, Vol. 25, no. 2 (October) [whole issue]

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

(2002) "Accounting historians notebook, 2002, Vol. 25, no. 2 (October) [whole issue]," *Accounting Historians Notebook*: Vol. 25 : No. 2 , Article 11.

Available at: https://egrove.olemiss.edu/aah_notebook/vol25/iss2/11

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.



The Accounting Historians Notebook

Vol. 25, No. 2

© Academy of Accounting Historians

October 2002

9th World Congress of Accounting Historians Melbourne, Australia July 30—August 3, 2002

The Ninth World Congress of Accounting Historians, held at the Rydges Hotel in Melbourne, Australia from July 30 through August 3, 2002, began with a visit to “**The Louis Goldberg Collection**” where conference attendees were treated to a private viewing of the library and a presentation by **B. Potter** on “The Louis Goldberg Collection at Deakin University: Conserving a Lifetime of Scholarly Endeavour.” The conference was officially opened by **Professor Pip Hamilton**, Deputy Vice-Chancellor (Research) at Deakin University. Throughout the conference plenary sessions, paper presentation sessions, workshops and panels were offered.

Plenary Session No. 1

Lee Parker, *University of Adelaide* “Presenting the Past: Perspectives on Time for Accounting History and Management History”

Plenary Session No. 2

Theresa Hammond, *Boston College* “History from Accounting’s Margins: International Research on Race and Gender”

Plenary Session No. 3

Salvador Carmona, *Universidad Carlos III de Madrid* “Accounting History Research and its Diffusion in an International Context”

Session A1

S. Sian, “The Kenyan Professionalisation Project: Closure”

G.D. Carnegie, J.R. Edwards,

(Continued on page 5)

**THE ACADEMY OF
ACCOUNTING
HISTORIANS
2003 FUNCTIONS**

**2003
Academy of Accounting
Historians Research
Conference
Denton, Texas
November 2003**

**10th World Congress of
Accounting Historians
St. Louis, Missouri
and
Oxford, Mississippi
United States of America
August 1-5, 2004**

HOME PAGE

[http://weatherhead.cwru.edu/
accounting](http://weatherhead.cwru.edu/accounting)
Webmaster: Gary J. Previts
Case Western Reserve University

**THE ACCOUNTING
HISTORIANS
NOTEBOOK**

Editor: Joann Noe Cross
College of Business Administration
University of Wisconsin Oshkosh
Oshkosh WI 54901
Fax: (920) 424-7413
E-mail: crossj@uwosh.edu

Assoc. Editor: Elliott L. Slocum
School of Accountancy
Georgia State University
P.O. Box 4050
Atlanta GA 30302
Fax: (404) 651-1033
E-mail: accels@langate.gsu.edu

Administrative Coordinator:
Kathy Rice
Academy of Accounting Historians
Culverhouse School of Acc'y
The University of Alabama
Box 870220
Tuscaloosa AL 35487-0220
Phone: (205) 348-9784
FAX: (205) 348-8453
Email: aahatua@aol.com

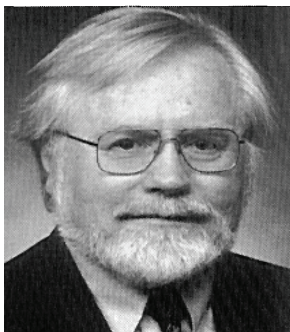
Secretary: Gary Spraakman
Atkinson College
York University
Toronto, ON M3J 1P3 Canada
Phone: (416) 736-5210
FAX: (416) 736-5963
Email: garys@yorku.ca

Message From the President

Now that my presidency is about to end, I am looking back at the year's events and forward to the Academy's future. Perhaps the most significant to our organization is the continued improvement in *The Accounting Historians Journal*.

The progress has occurred over time and over several editorships, resulting in a high-quality publication. The most recent issues of *AHJ* are testimony to its scholarship. Thanks goes to many for the academic quality now reflected in the journal, but particular recognition should go to Steve Walker for his editorship, and to his reviewers and the recent authors for their contributions.

Since the fall of 2001, I have attended several international conferences on accounting history and have learned that accounting history is actively and passionately being conducted globally. Academy members, especially those in the United States, ought to consider participating in international conferences simply for the opportunity for lively interaction with others who share a love for accounting



history. I found this to be true in Cardiff, Wales, at the annual Accounting, Business and Financial Accounting History Conference (held in September each year) and at the Accounting and Management History Conference in France (held in the spring each year—2002 in Poitiers, 2003 in Paris). When the 9th World Congress of Accounting Historians met in Melbourne, Australia, at the end of July 2002, there was also an outstanding experience. More than one-hundred folks gathered from around the globe to share their research passion for accounting history.

The Academy-sponsored events, the research conference in Santa Fe, New Mexico, in November, 2001, and the research workshop in San Antonio, Texas, in August, 2002, were special because they drew not only scholars with international reputations, but also young researchers who benefited from advice, feedback, encouragement and constructive criticism from sharing, generous, experienced scholars. These ac-

(Continued on page 4)

President's Message

(Continued from page 3)

tivities all convinced me that accounting history is growing and will remain a topic for scholarly study long after I myself have become history.

The future offers us opportunities. Certainly we are currently living in interesting times as the profession of accounting seems to have lost its way in a morass of Enron, WorldCom, Tyco, Xerox and hundreds of other earnings restatements. Regulatory changes including a new Public Oversight Board and other changes in accounting practice show us clearly that academic accountants, especially accounting historians, are needed to give perspective and context to current events.

Since accounting history research is being undertaken at widely dispersed locations and we all need to avoid feeling isolated, it is important to mark opportunities to meet, exchange ideas, and become reenergized on our calendars. In November 2003, the Academy will have its research conference in Denton, Texas. In August 2004, the 10th World Congress of Accounting Historians will be opening in St.

Louis, Missouri to celebrate the centennial of the 1904 St. Louis World's Fair and the first international meeting of accountants before motoring to Oxford, Mississippi to celebrate the relocation of the AICPA archive to its new home at Ole Miss. This "dual venue" format allows the World Congress to focus not only on the history of accounting conferences, but also on accounting history archives and archival research. It is significant to note that the World Congresses have moved from an every fourth year to an every other year format to satisfy the demands of participating scholars to meet more frequently. Surely our research world is growing smaller.

It has been an exciting and interesting year to be President of the Academy of Accounting Historians. I am grateful to many people in the Academy who helped me; truly there are too many to name, but for each person's contribution, I am indebted.

William Samson
President

9th World Congress of Accounting Historians Program (continued)

(Continued from page 1)

B.P. West, “Understanding the Dynamics of the Australian Accounting Profession: A Propopographical Study of the Founding Members of the Incorporated Institute of Accountants, Victoria, 1886 to 1908”

D. Gomes, L.L. Rodrigues, R. Craig, “The Evolution of the Accounting Profession in Portugal from 1755”

Session A2

K. Hooper, K. Kearins, “A Capital Gains Tax in Substance: Financing New Zealand 1840-1859”

P.E. Cobbin, G.H. Burrows, “The British Navy’s 1888 ‘Program Budget’ Reforms”

M. Christensen, “Idea Transference in Public Sector Accounting: An Antipodean Case”

Session A3

R.K. Fleischman, R.P. Marquette, “The Impact of War on Cost Accounting: The Sperry Corporation in World War II”

R.H. Anderson, “Costing Australian Munitions Production in World War II”

S. Carmona, F. Gutiérrez, “Outsourcing as Compassion: Cigarettes Production by Poor Catholic Nunneries (1817-1819)”

Session A4

B.G. Williams, “The Role of Early Professors of Commerce in the Establishment of Accounting as an Academic Discipline: The University of Melbourne, A Case Study”

M.S. Bernardo, “The Evolution of Accounting Teaching in Brazil: Aspects of Post-Graduation”

P. Clarke, P. Colbert, “Some Personalities in the Early Years of University Accounting Education in Ireland: An Exploration of an Untold Story”

Session B1

D. Oldroyd, “Estate Management and Accounting in the North-East of England c.1700-1780: Research Agenda”

J.M. Carvalho, M.F. Conde, J.C. Paixão, “A First Attempt to Identify Phases and Periods of Accounting History of Portugal”

Y. Shimizu, “Changes in the Recording System in Japanese Trading Companies, c.1890-1926”

Session B2

D.M. Smith, “Convergence and Divergence in Taxation and Account Concept for Trading Stock – The Australian Experience 1915-2001”

(Continued on page 6)

9th World Congress of Accounting Historians Program (continued)

(Continued from page 5)

B.D. Merino, A.G. Mayer, “Uniform Accounting: Will We Learn from the Past?”

Y. Hyon, “An Extension to Three Significant Periods of Financial Reporting and Accounting Regulations with Respect to Goodwill (and Intangible Assets) in the United States of America”

Session B3

C.S. McWatters, “A Counter Example in the Development of Great Lakes Shipping: The Case of the Kingston Shipping Company Limited”

M.B. Rodrigues, L.M. Rodrigues, “Accounting and the First Portuguese Budgets: Fifteenth and Sixteenth Centuries”

H. Okano, “Historical Development of Management Accounting in Japan: Target Cost Management at Toyota”

Session B4

P. McNicholas, M. Barrett, “Answering the Emancipatory Call: An Emerging Research Approach ‘On the Margins’ of Accounting”

P.A. Ritson, “Social Constructionism in Three Accounting Journals: 1977-1998”

M.R. Mathews, “A History of Social and Environmental Accounting Through the Research Literature”

Session C1

C.J. Napier, “The Auditor as Historian: Reflections on the Epistemology of Financial Reporting”

S. Bhattacharya, “Following the Dirty Money Trail – Trends in Forensic and Investigative Accounting”

R. Johnson, “A Review of Recent Audit History to Explain the Present Crisis in Auditing”

Session C2

B.R. Lord, A.J. Robb, “Women in Accountancy: The Canterbury Tales”

J. Cross, “Women Doctorates in Accounting: An Investigation of Their Careers”

R. Craig, L. Johns, “Female Customers of the Bank of New South Wales, 1817-1820”

Session C3

Y. Levant, O. de la Villarmois, “Georges Perrin and the GP Cost Calculation Method: The Story of a Failure”

(Continued on page 7)

9th World Congress of Accounting Historians Program (continued)

(Continued from page 6)

C.S. McWatters, "Investment Returns from *La Traite des Noirs*: Preliminary Evidence"

M.M. Sargiacomo, "Sartorial Masterpieces Aren't Created Only Using Needle and Thread: Five Managerial Secrets Sustain Brioni Roman Style Best Practices"

Session D1

J. Ryan, "Will the Real John B. Canning Please Stand Up?"

J.E. Bisman, "The Role of Accounting in the Construction of Notions of Wealth, Success and Respectability: A Micro-Historical Study of an Early Australian Convict"

P. Foreman, "Francis Ernest Vigars: Filling a Rural Accounting Void in Australia"

Session D2

M. Higgins, J. Matoney, T. N. Tyson, R. Vangermeersch, "The Calendar Struggle with George Eastman and Moses B. Cotsworth Versus Miss Elisabeth Achelis: A Story Worth Remembering in Accounting"

Y. Lemarchand, F. Le Roy, "The Introduction of *La Comptabilité Analytique* in France (1900-1947): The Institutionalisation of a Management Practice"

M. Nakajima, "A Review of the Integration of Engineering's Costing with the Commercial Bookkeeping at the Beginning of the Twentieth Century in Germany"

Session D3

D.Flesher, W.D. Samson, G.J. Previts, "Accounting, Economic Development and Reporting: The Case of Three Pre-Civil War US Railroads"

D. Thompson, M. Abbott, "Mutual to Stock Conversions: The Experience of Australia's Major Building Societies (1983-1994)"

W.B. Carper, "The Early Development of Human Resource Accounting Including the Impact of Evolving Asset Valuation Theory"

Session E1

C.W. Wootton, C.M. Wolk, C. Normand, "A Century of Mergers and Acquisitions by Major US Accounting Firms"

A.J. Richardson, "Auditor Switching and the Great Depression in Canada"

Session E2

G. Galassi, "Concern Economics (Economia Aziendale): The Italian Research Tradition"

(Continued on page 8)

9th World Congress of Accounting Historians Program (continued)

(Continued from page 7)

P. Foreman, G. Norris, “Cost Accounting Systems in Time of Crisis: The Case of an Australian Woolen Mill (1919-1939)”

Session E3

E. Evans, “The Commonwealth Reconstruction Training Scheme and the Disruption of Negotiated Relationships: State, Profession and Higher Education”

Liu Zhongwen and Wang Fuli, “The Historical Development of Chinese Accounting Professors Association – The Primary Civilian Strength of Chinese Accounting Academic Society”

Session E4

G. Spraakman, J. Margret, K. Wong, “Accounting Technology Transfer: From London Counting Houses to the British North American Fur Trade”

S.S.K. Davie, “Citizens or Subjects?: Accounting’s Uses in Subjectification”

Session F1

T.M. Carlin, “Birth of a Standard – The Troubled Gestation of Mark to Market Accounting Rules in the Australian General Insurance Industry”

J. Kent, “The PSASB: Constructing Regulatory Space for Accounting Change”

C.T. Heazlewood, “The Development of Accounting Regulation in Australia: A Contemporary View”

Session F2

R.K. Fleischman, T. Tyson, “Accounting in Service to Racism: Monetising Slave Property in the Antbellum South”

R.K. Nandan, M. Alam, “Accounting and the Reproduction of Race Relations in Fiji: A Discourse on Accounting and Race in a Colonial Context”

L. Hardy, “Theological Narrative – A Potential Role within the Accounting and Accountability Literature”

Session F3

D. Davis, I. De Loo, “Black Swan Records – 1921-1924: From a Swanky Swan to a Dead Duck”

P. Lloyd, “Re-examining Mr Mellis’ Appendix: A Further Step in the Quest for Management Accounting’s Origins”

G. Spraakman, J. Margret, “Sir George Simpson: Manager and User of Accounting Information”

Session G1

J.R. Edwards, H.T. Greener, “Introducing ‘Mercantile’ Book-

(Continued on page 9)

9th World Congress of Accounting Historians Program (continued)

(Continued from page 8)

keeping into British Central Government, 1828-1844”

D.R. Gomes, “Numbers and their Connection with the Development of Double Entry Bookkeeping”

Session G2

Fu Lei, Liu Zhixiang, Pak Auyeung, “A Study of Zigong Salt Mine Accounts in China”

C. Clowes, “The Influence of Management Accounting on the Development of Occupational Health and Safety: Disappointments and Future Opportunities”

Session G3

K. McMillan, “AAPA’s Committee on Accounting Terminology 1909-1915: Failed Attempt at Professional Standardisation”

M. Noguchi, “The ICAEW Memorandum to the Cohen Committee: Unavoidable Imperatives?”

Session G4

J.J. Marques de Almeida, M. da C. da Costa Marques, “Public Accounting in Portugal: From the Monarchy (1761) to the II Republic (2002)”

P. Lloyd, “The Wider Viewpoint of Early Bookkeeping Texts”

Workshop Sessions

Professionalisation of Accounting (Chair, Brian West)

Cost and Management Accounting (Chair, Cheryl McWatters)

Financial Reporting and Accounting Regulation (Chair, Gary Previts)

Historiography (Chair, Wai Fong Chua)

Comparative International Accounting History (Chair, Christopher Napier)

Accounting in Social Institutions (Chair, Steve Walker)

Panel Sessions

Archival Research panel, Chris Poullaos (Chair), Rick Elam, Dale Flesher and Margaret Lightbody

ENRON panel, Brendan O’Connell (Chair), Frank Clarke, Russell Craig, Barbara Merino, Richard Vangermeersch and Peter Wolnizer

Copies of papers presented are available by going to deakin.edu.au/WCAH and clicking on Congress Proceedings. Papers are organized in the proceedings by author’s last name and are available for downloading.

History in Print

Books

Development of the Income Smoothing Literature, 1893-1998: a Focus on the United States, **Dale Buckmaster**, 2001.

U.S. Individual Federal Income Taxation: Historical, Contemporary, and Prospective Policy Issues, **Anthony J. Cataldo II and Arline A. Savage**, 2001.

White-collar Profession: African American Certified Public Accountants Since 1921, **Theresa A. Hammond**, 2002.

Accounting In China in Transition, 1949-2000, **Allen Huang and Ronald Ma**, 2001.

Financial Shenanigans, **Howard Schilit**, 2002.

Periodicals

Abacus, (June 2002), Vol. 38 Issue 2:

“Accounting for Private Estates and the Household in the Twentieth-Century BC Middle Kingdom, Ancient Egypt,” **Mahmoud Ezzamel**, 235-

Accounting, Business & Financial History, (July 2001), Vol. 11 Issue 2:

“Accounting Issues and the Measurement of Profits – English

Banks 1920-68,” **Forrest Capie and Mark Billings**, 225-

Accounting, Business & Financial History, (November 2001), Vol.11 Issue 3:

“Cost Accounting Standard and Cost Accounting Systems in Japan. Lessons from the Past – Recovering Lost Traditions,” **Takeo Yoshikawa**, 269-

Accounting, Business & Financial History, (March 2002), Vol. 12 Issue 1:

“An Analysis of the First Ten Volumes of Research in *Accounting, Business & Financial History*,” **Malcolm Anderson**, 1-

“The Use of the Postal Questionnaire in Accounting History Research,” **D. Matthews**, 131-

Accounting, Business & Financial History, (July 2002), Vol. 12 Issue 2:

“Accounting History Research in Spain, 1996-2001: an Introduction,” **Trevor Boyns and Salvador Carmona**, 149-155.

“Esteban Hernandez Esteve: an Appreciation,” **Salvador Carmona**, 187-202.

“Early Cost Management Practices, State Ownership and

(Continued on page 11)

The Accounting Historians Notebook, October

History in Print

(Continued from page 10)

Market Competition: the Case of the Royal Textile Mill of Guadalajara, 1717-44," **Eva Carmona and Donato Gomez**, 231-251.

"Accounting and Quality Control in the Royal Tobacco Factory of Seville, 1744-90: an Historical Perspective," **Maria J. Alvarez, Fernando Gutierrez and Domi J. Romero**, 253-273.

Accounting and Business Research, (2002), Vol. 32 Issue 2:

"Linking International Business Theory to Accounting History: Implications of the International Evolution of the State and the Firm for Accounting History Research," **Alan J. Richardson**, 67-

Accounting, Organizations and Society, (May-July 2000), Vol. 25 Issue 4/5:

"The History of Accounting and the Transition to Capitalism in England. Part Two: Evidence," **R.A. Bryer**, 327-

Accounting, Organizations and Society, (May/June 2002), Vol. 27 Issue 4/5:

"The Empire Strikes Back? An Exploration of Centre-

periphery Interaction Between the ICAEW and Accounting Associations in the Self-governing Colonies of Australia, Canada and South Africa, 1880-1907," **Wai Fong Chua and Chris Poullaos**, 409 - 437.

"Creating a Profession 'Out of Nothing'? The Case of the Belgian Auditing Profession," **Ignace De Beelde**, 447-514.

Accountancy Ireland, (April 2002), Vol. 34 Issue 2:

"Recording an Empire: an Accounting History of Imperial Chemical Industries Ltd 1926-1976," **Anonymous**, 58-

Houston Business Journal, (March 1999), Vol.29 Issue 42

"Accounting History," **James C. Simons**, 4-

Journal of Education for Business, (March/April 2002), Vol. 77 Issue 4:

"Accounting History in Undergraduate Introductory Financial Accounting Courses: an Exploratory Study," **Satina V. Williams and Bill N. Schwartz**, 198-

Compiled by
Elliott Slocum
Georgia State University

Academy of Accounting Historians Annual Research Conference San Antonio, Texas August 13, 2002

The Academy of Accounting Historians held their annual research conference in San Antonio, Texas on August 13, 2002 at the University of Texas – San Antonio Downtown. The conference theme was “Accounting History: Bridging Time and Distance.” **Bill Samson** and his program committee provided an interesting and challenging program. **Sandy Welch** at the University of Texas – San Antonio deserves special recognition for her work in organizing the conference. **Elaine Sanders** and **Diane Cordova** from UTSA organized the conference’s facilities and food services. The Academy appreciates the great job that Sandy, Elaine, Diane, and UTSA did in making the conference such a success.

There were fifty registrants for the conference representing at least thirty colleges and universities. The conference was intended as an opportunity for young accounting history researchers to interact with more

experienced researchers and have a chance to present accounting history research papers in conjunction with attending the American Accounting Association meeting. Given that much of the Academy’s focus this year was on the 9th World Congress in Melbourne Australia, the presentation of eighteen papers far exceeded expectations. Additionally, accounting history researchers representing several countries, including England, Italy, Canada, New Zealand, Australia, Japan, and South Africa, contributed greatly to the success of the conference program.

Lynn Turner, former Chief Accountant of the SEC, and **Steve Walker**, Editor of *The Accounting Historians Journal*, opened the conference. Turner spoke regarding past and present problems of financial accounting in Corporate America. Walker provided insights about how to improve accounting history research and increase the potential

(Continued on page 13)

Annual Research Conference (continued)

(Continued from page 12)

of publication. An outline of the program is provided:

James L. Boockholdt, Samson University, "Using the Railroads as Models for the Evolution of Financial Reporting"

Gary John Previts, Case Western Reserve University, **Dale L. Flesher**, University of Mississippi, **Andrew D. Sharp**, Spring Hill College, "Accounting for Personal Property on the Mobile and Ohio Railroad"

Robert Russ, **Edward Coffman**, Virginia Commonwealth University, "A Review of the Financial Reports of the Chesapeake and Ohio Canal Company: Some Preliminary Findings"

Dale Buckmaster, University of Delaware, **2002 Hourglass Award Winner**, "Ethical and Theoretical Considerations of Income Smoothing: Perceptions from the Literature, 1893-1998"

Mark Higgins, University of Rhode Island, **Joseph Matoney**, University of Rhode Island, **Thomas Tyson**, St. John Fisher College, **Richard Vangermeersch**, University of Rhode

Island, "The Calendar Struggle with George Eastman and Moses B. Cotsworth Versus Miss Elisabeth Achelis: A Story Worth Remembering in Accounting"

Yin Xu, Old Dominion University, **2002 Vangermeersch Award Winner**, "Becoming Professional: Chinese Accountants in Early Twentieth-Century Shanghai"

Michael J. R. Gaffikin, University of Wollongong, "The *A Priori* Wars: The Modernization of Accounting Thought"

Orthodoxia Kyriacou, Middlesex University, "Aspects of (My) Self in Accounting: Exploring Some Potentialities of the Author's Perspective in the Construction of Accounting Research"

Sarah A. Holmes, Texas A&M University, **Sandra T. Welch**, University of Texas – San Antonio, **Laura R. Knudson**, Fayetteville State University, "Accounting Records at San Antonio Missions"

Michael T. Dugan, The University of Alabama, **Jan R. Heier**, Auburn University at Montgomery, **David L. Sayers**, Auburn at

(Continued on page 14)

Annual Research Conference (continued)

(Continued from page 13)

Montgomery, “The Evolution and Eventual Authoritative Devolution of the Administrative Control Review Function”

Yoshinao Matsumoto, Kansai University, **Gary John Previts**, Case Western Reserve University, “Origins of the Independent Auditing Function in Japan”

S. S. Visser, I. M. Pretorius, F. J. Bibbey, South Africa, “The Contribution of Developments in Management Accounting for Survival in the Motor Industry of a Developing Country”

Marie Fletcher, Sam McKinstry, University of Paisley, “The Personal Account Books of Sir Walter Scott”

Kang Cheng, Towson University, “Accounting for Mortgage Banking Activities, Yesterday and Today”

Gary Giroux, Texas A&M University, “Financing the Ameri-

can Revolution”

Elliott L. Slocum, Georgia State University, **Teresa T. King**, Wesleyan College, **Kel-Ann S. Eyler**, Brenau University, “A Study of the Impact of Accounting Research Study No. 1 ‘The Basic Postulates of Accounting’ and Accounting Research Study No. 3 ‘A Tentative Set of Broad Accounting Principles for Business Enterprises’ on the FASB Conceptual Framework Statements”

Deborah Prentice, University of Massachusetts – Dartmouth, “The Impact of Charles F. Adams, Jr. on the Standards Leading to the Evolution of the Generally Accepted Accounting Principles”

Kent T. Fields, Southeastern Oklahoma State University, “Status of the Funds Statement Prior to Mason’s Monograph”

Academy of Accounting Historians Minutes of Annual Meeting of Officers, Trustees, Committee Chairs, and Editors November 17, 2001

The meeting started at 12:35 pm. In attendance were: Salvador Carmona, Joann Noe Cross, Richard K. Fleischman, Dale L. Flesher, O. Finley Graves, Sarah A. Holmes, Daniel L. Jensen, Alan G. Mayper, Gary J. Previts, Vaughan Radcliffe, John T. Rigsby, William D. Samson, Elliott L. Slocum, Gary Spra-

akman, Rasoul H. Tondkar, Thomas Tyson, and Richard Vangermeersch 1. The agenda was approved.

Moved by Richard Fleischman, seconded and carried.

2. The minutes from the November 11, 2000, meeting were presented

(Continued on page 15)

Papers Presented at Regional Meetings of the American Accounting Association

Mid-Atlantic Regional

April 25-27, 2002

Baltimore MD

Alvaro Martinelli, Appalachian State University, "Double Entry Bookkeeping in the Lingurian Tradition-The Books of a Genoese Bank During the Early Fifteenth Century"

Laurie Henry, Old Dominion University, "Municipal Reporting in the Borough of Norfolk, Virginia in 1805"

Southeast Regional,

April 11-13, 2002,

Covington KY

Dale Flesher, University of Mississippi, **Gary Previts**, Case Western Reserve, **William Samson**, University of Alabama University, "An English auditor's 1858 trip on the Illinois Central Railroad: A teaching case"

Douglas Barney, Indiana University Southeast, **Tonya**

Flesher, University of Mississippi, "The impact of farmers on the origin of the income tax: An examination of congressional records and agricultural publications"

Tommie Singleton, University of North Alabama, **Dale Flesher**, University of Mississippi, "A 25-year retrospective on the IIA's SAC projects"

Gary Previts, Case Western Reserve University, **Helen Roybark**, Virginia Commonwealth University, **Edward Coffman**, Virginia Commonwealth University, "The SEC's chief accountants - Their issues, policies, and impacts: 1976 - 2000"

Dale Flesher, University of Mississippi, **Tonya Flesher**, University of Mississippi, "Managerial accounting relevance in a communistic religious society: 1804 - 1824"

(Continued from page 14)

and approved. **Moved by Dale Flesher, seconded and carried.**

3. The secretary's report was presented by Gary Spraakman. Membership has been declining in recent years.

4. The treasurer's report was presented by John Rigsby. The overall budget will be met for this year. A budget will need to be prepared for next year.

5. Finley Graves gave the administrative coordinator's report.

6. Richard Fleischman said there was no report from the VP-Communications.

7. Finley Graves noted that the VP-Conferences and Partnerships, Alan Richardson, had resigned. He noted that the conference fee would need to be increased and that perhaps the registration fee should include membership dues. The latter point had been made in previous years, but not acted upon.

(Continued on page 16)

INNOVATION IN ACCOUNTING HISTORY EDUCATION

The Academy of Accounting Historians sponsors an award for innovation in accounting history education. The intent of the award is to encourage innovations in accounting history education. The award will be presented to an individual(s) who develops and implements an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses. Examples include, but are not limited to:

- Developing a case, video; audio; or
- Course syllabus, etc., that integrate accounting history topics into courses.

ELIGIBILITY AND GUIDELINES FOR SUBMISSIONS

To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching. Individuals nominating themselves or those nominating individuals for this award should submit five copies of

- A description of the innovative technique/method;
- Submission of the case, video, audio, or other innovation, as appropriate, and teaching notes;
- Identification of the course in which the innovation is used and a description of how it is implemented; and
- An explanation of how the innovation has enriched the course.

Submit to:

R. Tondkar
School of Business
Virginia Commonwealth University
Richmond VA 23284-4000

DEADLINE FOR SUBMISSIONS IS JUNE 15, 2003

(Continued from page 15)

8. Reports from the editors.

- a. No report from the editor, *The Accounting Historians Journal*, Steve Walker.
- b. Joann Noe Cross reported that the next issue of *The Accounting Historians Notebook* will be out soon.
- c. Finley Graves reported that the pending monograph volume (by Loeb and Miranti) is at the publisher.

9. Reports from the centers.

- a. Tax History Center. Dale Flesher reported that the EDP materials are on-line and soon

to be linked to the Academy's web page. Finley Graves is to write to the University of Mississippi to thank them for the library support.

- b. Accounting History Research Center. Elliott Slocum reported that the space is limited and uncertain, particularly after he retires in a year. Closing this center and moving the contents to other centers should be considered.
- c. Garner Center. Bill Samson reported that the center is

(Continued on page 17)

2003 VANGERMEERSCH MANUSCRIPT AWARD ELIGIBILITY AND GUIDELINES FOR SUBMISSIONS

Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award. Coauthored manuscripts will be considered (if at least one coauthor received his/her master/doctorate within the last seven years). Manuscripts must conform to the style requirements of the *Accounting Historians Journal*. Previously published manuscripts or manuscripts under review are not eligible for consideration. Six copies of each manuscript should be submitted by **June 17, 2003** to:

Professor Richard K. Fleischman
Department of Accountancy
Boler School of Business
John Carroll University
University Heights, OH 44118
USA

A cover letter, indicating the author's mailing address, date masters/doctoral degree awarded, and a statement that the manuscript has not been published or is not currently being considered for publication should be included in the submission packet.

A committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a \$1,000 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In case of coauthored manuscripts, the junior faculty member(s) will receive/share the cash award, and all authors will receive a plaque. The winning manuscript will be published in the *Accounting Historians Journal* after an appropriate review. The award will be given annually unless the Manuscript Award Committee determines that no submission warrants recognition as an outstanding manuscript. The award will be presented at the Academy's 2003 Research Conference.

(Continued from page 16)

- performing well.
10. Committee Chair Reports.
 - a. AAA Pre-Conference. Elliott Slocum reported that the account is closed.
 - b. Administrative Policies. Finley Graves reported that Aston Bishop and his committee found no need for changes.
 - c. Education. The committee

- did not revise the guidelines. The joint winners were announced yesterday for the innovation in education award: Dan Deines and David Vruwink.
- d. Endowment. Gary Previts discussed the restricted use of the conference surplus, which is accumulating.
 - e. Financial advisory. Alan Mayper had no report.

(Continued on page 18)

Discover the history of the Maryland CPA through 100 years of change, growth and perserverance

The Maryland Association of CPAs introduces *Our Past, Our Future, 100 Years of CPAs in Maryland* *Maryland Association of CPAs, 1901-2001*

This handsomely designed hardcover book belongs in your library, office or home. It also makes a great gift! Edited and authored by a distinguished group of CPAs, educators, and professionals, the history book will take you back to the very distinguished roots of CPAs in Maryland, covering a rich history of accounting through an entire century of change.

Price: \$30 (Price includes shipping, handling and tax.)

TO ORDER: Call 800-782-2036 or go online <https://www.macpa.org/forms/historybook.htm>

A brief synopsis of the contents:

Introduction

Part I - Roots of the Maryland Accounting Profession

Chapter 1: Accounting in Maryland before 1899

Chapter 2: The Founding of the Maryland CPA Profession

Chapter 3: Early Maryland Accountants

Chapter 4: The Era of the Sole Practitioner: 1900-1922

Part II - Growth of the Profession

Chapter 5: The Beginning of Growth and Rise of the Multi-Person Firm, 1923-1956

Chapter 6: Expansion and Growth: 1957-1971

Chapter 7: MACPA Chapters Develop

Chapter 8: The Development of the Accounting Profession on the Eastern Shore

Part III - The Era of Professional Management at MACPA

Chapter 9: The Beginning of the Era of Professional Management, 1972-1982

Chapter 10: Professional Management Guides: The Association in a Period of Change, 1983-1991

Chapter 11: The Professional Association from 1992-2000

Part IV - Regulation of the Profession

Chapter 12: Accountancy Legislation and the Maryland State Board

Part V - Minority Issues

Chapter 13: "A Large Field for the Ladies:" Women in the MACPA

Chapter 14: African-American CPAs in Maryland

Part VI - Concluding Thoughts and Appendices

Chapter 15: Conclusions and Beginning

Appendix 1: Early Financial Records of the MACPA

Appendix 2: Officers and Directors

Appendix 3: Executive Directors

(Continued from page 17)

- f. Information technology. Gary Previts noted that there had been some problems, which have been solved, hopefully.
- g. Hourglass. The award was presented to Stephen Zeff.
- h. International relations. Finley Graves presented the report of the international relations committee for Cheryl McWatters. The report was received and will be consid-

- ered by the trustees.
- i. Life memberships. Richard Vangermeersch reported that three life memberships were given: Robert Gibson, Bob Parker, and David Forrester. Three nominations have been received: Maureen Berry, Esteban Hernandez-Esteve, and James Don Edwards.
- j. Membership. Vaughan Rad-

(Continued on page 20)

Buckmaster Awarded the Hourglass

Each year the Academy of Accounting Historians presents the Hourglass Award to an individual or individuals for contributions to accounting history through research and publication. The Hourglass Award is the most prestigious award given by the Academy. The 2002 Hourglass Award was presented to Dr. **Dale A. Buckmaster** of the University of Delaware for his recently published monograph, Development of the Income Smoothing Literature, 1893-1998: a Focus on the United States. Dr. Buckmaster is a long-time member of the Academy.



Dr. **Dale Buckmaster** receives the Hourglass from Dr. **William Samson**, President of the Academy at the Academy Research Conference on August 13, 2002, in San Antonio, Texas.

Book About Harvey Stuart Chase Published Privately

AN ANALYSIS OF THE LIFE AND WRITINGS OF HARVEY STUART CHASE (1861-1946) ALONG WITH SELECTED READINGS

by Richard Vangermeersch

To order the paperback book for yourself and/or for your library please send \$20.00 for the book and \$5.00 for postage to:

Richard Vangermeersch

Phone: 401-874-4333

P.O. Box 338

FAX 401-874-4312

Kingston, R.I., 02881

Email: rvang_@uriacc.uri.edu

Please include \$2.00 additionally for postage to foreign destinations.

The 2002 Vangermeersch Manuscript Award

President William Samson presented the 2002 Vangermeersch Manuscript Award to Dr. Yin Xu at the Academy of Accounting Historians Research Conference in San Antonio on August 13, 2002. Dr. Xu is currently at Old Dominion University. She received her award for her paper entitled “Becoming Professional: Chinese Accountants in Early Twentieth-Century Shanghai” which was presented at the Conference. The Vangermeersch Manuscript Award is one of the programs of the Academy to encourage young academic scholars who have recently received their doctorate to engage in accounting history research.



Dr. **Yin Xu** of Old Dominion University receives the 2002 Vangermeersch Award from Dr. **William Samson** at the Academy of Accounting Historians Annual Research Conference in San Antonio, Texas.

(Continued from page 18)

cliffe presented a report on the membership, which showed a sharp decline in membership in recent years and made some recommendations for reversing this

unfavorable trend. Vaughan suggested that the trustees must address this decline in membership as a strategic problem.

**Moved by Gary Previts,
that the President, Chair,**

(Continued on page 21)

ACADEMY PUBLICATIONS AVAILABLE

MONOGRAPHS:

	Price
#2 <i>John Raymond Wildman</i> by Previts and Taylor	\$5.00
#3 <i>E. L. Kohler: A Collection of His Writings (1919-1975)</i> by Cooper, Ijiri, and Previts	\$15.00 Paperback, \$10.00
#4 <i>Selected Papers from The Charles Waldo Haskins Accounting History Seminars</i> by Gaertner	\$5.00
#6 <i>The Costing Heritage: Studies in Honor of S. Paul Garner</i> by Graves	Individual Members, \$5.00 Institutional Affiliates, \$20.00

WORKING PAPERS:

Volume III (Nos. 41-60)	Individual Members, \$7.50
Volume IV (Nos. 61-80)	Institutional Affiliates, \$15.00

THE ACCOUNTING HISTORIANS JOURNAL:

Single Volumes (when available in stock)	
Individual Members (\$19 per issue)	\$38.00
Institutional Affiliates (\$27 per issue)	\$54.00

THE ACCOUNTING HISTORIANS NOTEBOOK:

1978-2001 (2 per year \$3.00 per copy) (Some issues in very short supply.)	\$100.00
---	----------

TO ORDER: (All items subject to availability)

Check Payable to: The Academy of Accounting Historians
Kathy Rice, Administrative Coordinator
Academy of Accounting Historians
Culverhouse School of Accountancy
Box 870220
Tuscaloosa, Alabama 35487-0220

AVAILABLE ON THE WEB:

The Evolution of Cost Accounting to 1925 by S. Paul Garner
Free at <http://weatherhead.cwru.edu/Accounting/pub/garner>

(Continued from page 20)

and Trustees form a task force to address declining membership. Seconded and carried.

- k. Nominations. Finley Graves reported for Kathleen Sinning that a slate had been put forth according to the by-laws and approved at the business

meeting. The slate included: Bill Samson - President, Sarah Holmes - President-elect, Salvador Carmona - Vice President of Conferences and Partnerships, Richard Fleischman - Vice President of Communications, John

(Continued on page 22)

(Continued from page 21)

Rigsby - Treasurer, Theresa Hammond - Secretary, Tom Tyson - Trustee, Vaughan Radcliffe - Trustee

Moved by Finley Graves, seconded and carried.

- l. Annual research conference. Finley Graves reported that the current conference was profitable with 40 percent of the papers from non-US members.
 - m. Public relations. Sarah Holmes reported that \$390 was made from the silent auction.
 - n. Regional programs. Finley Graves said that Victoria Beard had reported at the April Trustees meeting in St. Louis.
 - o. Research. Finley Graves reported that the Research Committee had reviewed the papers for the conference.
 - p. Vangermeersch Award. Richard Fleischman reported that the award had been given this year to Marta Macias.
 - q. 2004 World Congress. Dale Flesher had nothing to report.
11. Request for increased support for *The Accounting Historians Journal* editor. **Moved by Bill Samson, that \$6,000 a year be budgeted for travel by the editor of AHJ for 2002 and 2003. Seconded and carried.**
12. Richard Fleischman discussed printing options for the *AHJ* and reported on quotes from two printers. **Moved by John Rigsby, that Birmingham Printers be hired at the rates quoted for 2002 and 2003. Seconded and carried.**
13. Support for the 2002 World Congress in Melbourne. **Moved by Gary Previts, that \$2,500 US be provided to the 2002 World Congress. Seconded and carried.**

The meeting adjourned at 2:45 pm.
Submitted by Gary Spraakman.

**Minutes of the
Academy of Accounting Historians
Annual Business Meeting
November 17, 2001**

The meeting convened at 11:55 a.m. Officers, trustees, chairs and members in attendance were: Joann Noe Cross, Richard K. Fleischman, Dale L. Flesher, Daijiro Fujimura, Robert Gibson, O. Finley Graves, Jan R. Heier, Joan Hollister, Sarah A. Holmes, Daniel L. Jensen, Alan G. Mayper, Kevin H. McBeth, Barbara Merino, Christopher J. Napier, Gary J. Previts, Vaughan Radcliffe, John T. Rigsby, Patricia Robinson, William D. Samson, Paul A. Shoemaker, Elliott L. Slocum, Gary Spraakman, Joel E. Thompson, Rasoul H. Tondkar, Thomas N. Tyson, Richard Vangermeersch, and Gloria Vollmers.

1. Guests attending were: Dan S. Deines, Denise de la Rosa, and Sue Llewellyn.
2. The agenda was approved.
3. The minutes were approved subject to noted amendments.
4. Gary Spraakman presented the secretary's reports, noting that membership has been declining in recent years.
5. John Rigsby presented the treasurer's report. The budget will be met.
6. There were no reports from editors.
7. Elliott Slocum presented for Kathleen Sinning the following slate of nominations:

William D. Samson - President
Sarah Holmes - President-elect
Salvador Carmona - Vice President of
Conferences and Partnerships
Richard Fleischman - Vice President of
Communications

John Rigsby - Treasurer
Theresa Hammond - Secretary
Tom Tyson - Trustee
Vaughan Radcliffe - Trustee

Moved by Elliott Slocum, Seconded and carried.

The meeting adjourned at 12:25 pm.

Submitted by Gary Spraakman

The Accounting Historians Notebook, October

(Continued from page 24)

San Miguel de Aguayo) was founded in 1720 and is considered as a model of the mission organization. The unique architecture of its church and size of the complex gave it the reputation as the “Queen of the Missions.”

Mission San Juan Capistrano, originally established as San Jose de los Nazonis in East Texas, was relocated to its permanent location on the San Antonio River in 1731. It became known for its rich farm and pastureland. San Francisco de la Espada, founded

in 1690, is the oldest of the East Texas missions. It was moved to the San Antonio River in 1731 and is the southern most of the San Antonio mission chain.

The chain of missions along the San Antonio River in the 18th century was part of Spain’s efforts to expand its dominion northward from New Spain (Mexico). The missions served to bring the Catholic faith to the local American Indian tribes in the area and to provide sanctuary from their enemies. Additionally, the missions and colonization of the area provided protection against French encroachments from Louisiana.



Mission San Juan Capistrano



Mission San Francisco de la Espada

Academy Members Visit Missions as Part of Annual Research Conference

On August 14, 2002, approximately twenty members of the Academy and spouses toured Missions in the San Antonio area. The tour resulted from a suggestion by Marilyn Collins and with the help of Sarah Holmes and Sandy Welch, who presented a paper on accounting records of the San Antonio Missions at the Academy Research Conference the day before. Park Historian, Dr. **Rosalind Rock** spoke to the group. Dr. Rock has conducted research on the Missions in archives in Mexico and Spain.

The program began at the Park Visitor center at Mission San Jose with an excellent film and

a very interesting and enthusiastic presentation by Dr. Rock. Mission San Jose is the largest and most restored of the missions along the San Antonio River, which includes the Mission San Antonio de Valero, commonly called the Alamo. Dr. Rock's thorough knowledge of the people and events surrounding the establishment and subsequent history of the Missions made the tour much more educational than simply viewing the Mission grounds. Dr. Rock accompanied the tour and provided insights and details about each Mission.

Mission San Jose (San Jose y

(Continued on page 23)



Mission San Jose y San Miguel de Aguayo