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The Accounting Historians Notebook

Vol. 28, No. 2 © Academy of Accounting Historians October 2005

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

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

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



The Accounting Historians Notebook, October 2005

**THE ACADEMY OF
ACCOUNTING
HISTORIANS
2005 FUNCTIONS**

**11th World Congress of
Accounting Historians
Nantes, France
July 19-22, 2006**

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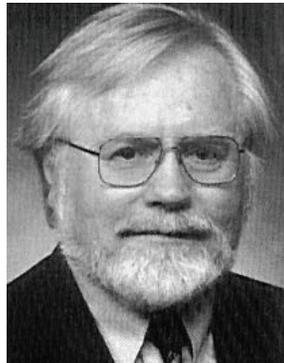
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In Memory of



WILLIAM DONALD SAMSON
March 30, 1947 - September 15, 2005
Past President
The Academy of Accounting Historians

Academy of Accounting Historians Accounting Hall of Fame Conference Program

FRIDAY, OCTOBER 7, 2005

Panel I Business Reporting Trends

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

Panel II Changes in Auditing

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

Luncheon Speaker

Donald T. Nicolaisen
Chief Accountant, SEC

Panel III Public Policy and Politics in Acc'ing

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

Panelists

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

Accounting and Auditing in the United States

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

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

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

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

Development of Auditing in United States

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

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

(Continued on page 4)

(Continued from page 3)

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

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

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

International Issues and Accounting History

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

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

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

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

Dinner Speaker

Bill Gradison
Public Co. Acc’ting Oversight Board

SATURDAY, OCTOBER 8, 2005

Panel IV Education, Research and the Accounting Profession

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

Panelists:

Nicholas Dopuch
Professor, Washington University

Yuji Ijiri
Professor, Carnegie Mellon Univ.

James A. Ohlson
Professor, Arizona State University

Robert Sack
Professor Emeritus, Univ. of Virginia

Shyam Sunder
Professor, Yale University

Jean C. Wyer
PricewaterhouseCoopers

Accounting Frauds and Corporate Scandals

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

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

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

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

Digitization of Historical Resources

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

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

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

Pre-Industrial Accounting History

Moderator: Brian Ballou (*Miami University*)

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

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

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

Biographical Studies in Accounting History

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

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

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

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

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

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

Accounting and the Public Sector

Moderator Sri Ramamoorti (*Ernst & Young*)

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

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

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

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

Accounting and Business Management

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

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

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

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

(Continued on page 6)

(Continued from page 5)

**International Studies and
Accounting History**

Moderator: David K. Dennis
(*Otterbein College*)

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

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

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



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

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



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



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

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



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

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



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



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

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



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

Announcement of Conference Call for Papers

**18th Annual Conference on
Accounting, Business & Financial History
Cardiff Business School
14-15 September 2006**

**Guest Speakers
Josephine Maltby & Janette Rutterford**

Theoretical, empirical and review papers are welcomed in all areas of accounting, business and financial history. The conference provides delegates with the opportunity of presenting and discussing, in an informal setting, papers ranging from early working drafts to fully developed manuscripts. The format of the conference allows approximately 40 minutes for presentation and discussion in order to help achieve worthwhile feedback from those attending. In the past, many papers presented at Cardiff have subsequently appeared in print in *Accounting, Business and Financial History*, edited by John Richard (Dick) Edwards and Trevor Boyns, or in another of the full range of international, refereed academic accounting, business and economic history journals.

The conference will be held at Aberdare Hall, Cathays Park, Cardiff, CF14 3UX, UK, from lunchtime on Thursday, 14 September 2006 to mid-afternoon on Friday, 15 September 2006. The fully inclusive conference fee (covering all meals, the conference dinner on Thursday and accommodation) is £130.

Those wishing to offer papers to be considered for presentation at the conference should send an abstract of their paper (not exceeding one page) by 31 May 2006 to:

Debbie Harris,
Cardiff Business School,
Colum Drive, Cardiff, CF10 3EU
Tel +44 (0)29 2087 5730
Fax +44 (0)29 2087 4419
Email. HarrisDL@cardiff.ac.uk

Following the refereeing process, applicants will be advised of the conference organisers' decision on *30 June 2006*.



Call for Papers
The fifth *Accounting History International*
Conference
“Accounting in other places, Accounting by other peoples”

The Banff Centre, Banff, Alberta, Canada
9-11 August 2007

Sponsored by: College of Commerce at the University of Saskatchewan
and
Accounting History Special Interest Group of the
Accounting and Finance Association of Australia and New Zealand

Conference papers will be accepted across a wide range of accounting history topics, including those on the above theme, and a variety of methodological and theoretical perspectives. However, in signifying a conference theme, authors are encouraged to think about non-traditional topic areas and explore other places and other peoples.

“Accounting in other places, Accounting by other peoples” would include such topics as:

- The professionalisation of accounting in the developing world;
- The role of imperialism in spreading accounting practice;
- Accounting history issues that interface with race, gender or culture; and
- The role of accounting and accountants in non-business settings such as art and music.

Submission and Review of Papers: Papers written in the English language should be submitted electronically no later than **26 March 2007** to 5AHIC@muprivate.edu.au. All papers will be subject to a double-blind refereeing process and will be published on the conference web site, as refereed conference proceedings, unless otherwise advised.

Notification of Acceptance: Notification of papers accepted for inclusion in the conference program will be made by 15 May 2007.

Conference information is available at the Conference website:
<http://www.commerce.usask.ca/5AHIC>

Information about The Banff Centre is available at: <http://www.banffcentre.ca>

Inquires may be directed to the Conference Convenor,
Nola Buhr
University of Saskatchewan
nola.buhr@usask.ca

Registration

Registration Fee

300 € by 1st May 2006 (Doctoral student **200 €**)

360 € after 1st May 2006 (Doctoral student **250 €**)

Participant registration fee includes the congress material, early bird reception on Wednesday, lunches on Thursday, Friday and Saturday, gala dinner on Friday.

Accompanying Person:

140 €: includes the early bird reception on Wednesday, lunches on Thursday, Friday and Saturday, gala dinner on Friday.

Registration Form

Surname First name

Title

Institution

Address

.....

City/State

Postal Code/Country

Email address

Telephone Facsimile

Registration fee	€
Accompanying Person fee	€ _____
Total	€

Check Enclosed Charge to my: Visa MasterCard

Card Number _____

Expiration Date _____

Authorizing Signature _____

Please send this registration form (mail, e-mail or fax) to:

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Congress Administrator
Maison des Sciences de l'Homme Ange Guépin
21 Bd Gaston Doumergue
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44262 Nantes CEDEX 2 FRANCE
wcah@univ-nantes.fr



Eleventh World Congress Of Accounting Historians

Nantes (France)
July 19 - 22, 2006

Six years after the Madrid Congress in 2000, the WCAH will return to Europe, after stops in Melbourne in 2002 and St-Louis in 2004. In fact in July 2006, the Eleventh World Congress of Accounting Historians will take place in Nantes, and France will welcome this gathering for the first time.

Ideally situated, Nantes is only two hours from Paris by TGV (the high speed train with 20 round trips daily) and approximately two hours by plane from the majority of European Capitals. Gateway to Brittany and its ports, it is equally very close to a number of major tourist sites, such as Mont Saint-Michel, le Puy du Fou, the Futuroscope, and the “Chateaux of the Loire”.

Settled over two millennia ago on the banks of the Loire, fifty kilometres from the Atlantic Ocean, Nantes was, during the middle ages, the capital of the Duchy of Bretagne. In the eighteenth century, the city became the great merchant port of the French crown, opening commercial and maritime routes of the Americas and Africa. The leading industrial shipyards of the western half of France from the nineteenth century, noted for its naval engineering and its canning industry, Nantes and the Loire estuary have developed into a leading metropolis for the service and high technology sectors. Economic capital of western France and the major French city in terms of its rate of demographic growth, Nantes draws interest not only for its economic achievements but also for its quality of life and its environment.

The Congress will take place at the University of Nantes, a few steps from the historic centre of the city and from the majority of the hotels likely to lodge congress attendees. In 1995, the *Journées d'histoire de la Comptabilité et du Management*, which takes place in France in March of each year, was organized for the first time in Nantes. The same year, the University of Nantes made a major acquisition of a collection of works dealing with accounting and its history, amassed by the Belgian Accounting Historian Ernest Stevelinck. Deceased in 2001, Ernest Stevelinck was the initiator and organiser of the first World Congress of Accounting Historians, which took place in Brussels in 1970. Holding the eleventh Congress in Nantes will therefore possess symbolic value and will be an opportunity to recognise his legacy.