

# Accounting Historians Notebook

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# The Accounting Historians Notebook

Vol. 32, No. 2

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October 2009

## 2009 President's Report August 2009

This month marks completion of 7 months as president and it is hard to believe that I am into my final months in this role. It has been an active time in terms of the Academy, but many initiatives still need to be move forward and continue in order that the Academy remain strong and viable in the years ahead. I would like to summarise briefly some activities – most of which you would have seen noted already via e-mail, on our website or in our newsletter.

This year, we have recognised a



**President Cheryl S. McWatters**

number of our colleagues for their research and work in accounting

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### **Important Notice: *Notebook* Has Gone Digital**

Starting with this issue of *The Accounting Historians Notebook*, all future issues will be emailed digitally by default to individual members as pdf files. This measure is expected to save the AAH printing and mailing costs and provide greater convenience to most members. Institutions will continue to receive print copies. Individual members who email the Editor Jim McKinney at [jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu) may continue to receive print copies at no additional charge.

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### NEW WEB ADDRESS

<http://www.aahhq.org/>

# MINUTES

## Business Meeting of the Academy of Accounting Historians New York, New York August 2, 2009



New York Academy Business Meeting Attendees

The meeting convened at 7:00 PM.

Present: Jennifer Reynolds-Moehrle (treasurer, chair), Laurie Barfitt, Rachel Baskerville, Kees Camfferman, Salvador Carmona, Kevin Carduff, Robert Colson, Rich Criscione, Kevin Feeney, Dick Fleischman, Dale Flesher, Nohora Garcia, Joan Hollister, Joel Jameson, Dan Jensen, Eii-chiro Kudo, Royce Kurtz (guest), Yvette Lazdowski, Yoshinao Matsumoto, Alan Mayper, Jim McKinney, Barbara Merino, Stephanie Moussalli, Sven-Arne Nilsson, Hiroshi Okano, Gary Previts, Angelica Santos, Sally Schultz, Barbara Scofield, Don Tidrick, Tom Tyson, Greg Waymire.

### 1) Approval of minutes of meeting of August 3, 2008

Mayper moved, Tyson seconded,

unanimously approved.

### 2) Thomas J. Burns Accounting Biographical Research Award Presented by Flesher.

Dr. E. Richard Criscione won the 2009 Academy of Accounting Historians Thomas J. Burns Accounting Biographical Research Award, presented by Dale Flesher. Criscione, of Morehead State University, in Kentucky, was honored for his recent book on Abraham Briloff, Abraham J. (Abe) Briloff:

*(Continued on page 8)*



Jennifer Reynolds-Moehrle

*(Continued from page 1)*

history. Professor Richard K. Fleischman was awarded a Life Membership in the Academy at the beginning of 2009. In March, I had the opportunity to present the 2009 Hourglass Award to Professor Mahmoud Ezzamel at our annual research conference. At this time, we also presented our 2008 Vangermeersch Award to Nicolas Praquin. I am hopeful that this year we will see a number of candidates for the Vangermeersch Award as well as the Schoenfeld Scholarship. These awards encourage young scholars and are critical means to demonstrate the importance and value of accounting history.

As previously mentioned, our annual research conference was a success on many fronts. First, held in Paris, France in collaboration with colleagues from the Université de Paris and the Université d'Evry, it was our initial research conference outside North America. We were fortunate to join with the 14th Journées d'Histoire de la Comptabilité et du Management to present this conference and I thank Professors Henri Zimnovitch and Alain Michel for their patience and hard work to bring this to fruition. Second, we had over 70 individuals from around the globe in attendance and third,

the conference was a financial success. With this positive bottom line, the conference coordinators are able to proceed with the planned publication of selected conference papers.

Administrative efficiency, communications and member services have occupied significant time of many of us on the executive team. While this behind-the-scenes work might not be all that interesting to the average member, it is important to realise that the Academy does not function on auto-pilot. Since last year, I have come to appreciate increasingly this work and side of the Academy. Members of the 'administrative team' have established regular teleconferences during which we have been able to work through a number of administrative areas enabling us to facilitate our service to members, to eliminate some inefficiencies and to examine the financial implications of our activities in something much nearer to 'real time'. While these efforts often go unnoticed, what should be noticed is our increasing ability to be current and to serve member needs. I will come back to this issue in my closing comments.

One important part of service to members is The Accounting His-

*(Continued on page 6)*

## Criscione Wins the Thomas J. Burns Accounting Biographical Research Award



**Dale Flesher presents Burns award to E. Richard Criscione**

Dr. E. Richard Criscione won the 2009 Academy of Accounting Historians Thomas J. Burns Accounting Biographical Research Award. The award was presented to Dr. Criscione August 2 at the Academy business meeting in New York City.

The Academy of Accounting Historians annually honors as recipient of the award an individual who has conducted outstanding biographical research in the discipline of accountancy. The award includes a plaque and a financial honorarium. Dr. Thomas J. Burns, for whom the award is named, was a long-time professor at Ohio State University and a past president of the Academy of Accounting Historians.

Criscione, of Morehead State University in Kentucky, was honored for his recent book on Abraham Briloff. The book, *Abraham J. (Abe) Briloff: A Biography*, is part of the *Studies in the Development of Accounting Thought* series. The selection committee consisted of Dale Flesher (chairman), Richard Vangermeersch, and Sally Schultz, who unanimously agreed on Criscione's work from a field of five strong nominations.

Past recipients of the award were:  
2008 Stephen A. Zeff  
2007 Donald Tidrick  
2006 Richard Vangermeersch,  
2005 Dale L. Flesher

*(Continued from page 4)*

torians Notebook. It is wonderful to see it back on track in terms of publication and to witness our shift to a digital format. This change allows us to get The Notebook to members quickly and efficiently. The format is more environmentally friendly and meets preferences for electronic to hard copy. I would like to acknowledge the work and dedication of Joann Noe-Cross who has left the editorship after many years of service. I am happy to announce that vice-president (communications) Jim McKinney has accepted to continue as co-editor of The Notebook and will be joined by Dr. David Oldroyd, Newcastle University Business School, as co-editor. Welcome David!

Our membership numbers are one area where I plan to commit my efforts during the final months of my presidency. Our numbers are dwindling in some areas as members retire. Fortunately, we have introduced this year a 'retired members' category to provide a more economical way for retirees to remain active members. However, we need to do much more to encourage membership of doctoral students and young scholars. This year we have seen a small increase in this membership category. One challenge that I would

put out to you would be to introduce one such member with your own membership. I joined the Academy as a doctoral student – and it is a bargain! – and now can look back on many years during which I have been able to network and receive the support of like-minded colleagues for my own research and teaching. If we each find one person (or several), and encourage their interest in the Academy, we will bring fresh thinking and ideas into our midst. As well, our individual membership is becoming increasingly balanced between U.S. and international members. This sign is a positive one as it demonstrates that the Academy has an important role to play in the international research community and to bring scholars from around the globe together to foster interest and scholarship in our discipline.

In this vein, it is a great pleasure to announce that I have signed on behalf of the Academy, a memorandum of understanding with the Società Italiana di Storia della Ragioneria (Italian Society of Accounting History) “to develop academic exchange and cooperation in teaching and research in the furtherance of the advancement and dissemination of learning”. I would like to express my thanks to the SISR president, Professor

Maria Bergamin, and also to Professor Roberto Di Pietra for their determination to achieve this agreement. To paraphrase Professor Di Pietra's comments on the signing, we need 'to be proud of our own roots and traditions but, at the same time and at with the same strength, we need to be open to other communities, new ideas, exchanges, to reciprocal influences and opportunities'. I look forward to working with the SISR to foster research collaborations, meetings and scholarship.

Finally, in closing, I would like to ask all of you to renew your commitment to the Academy in whatever big or small way that you can. We have many dedicated volunteers who carry significant loads on our behalf and enable us to do much with limited administrative staff. In the next few months, the executive will be continuing its discussions on ways to improve our member services, including changes to our website and communications. I would encourage you to provide us with

your input into how we best can support your needs as researchers and scholars. As well, our president-elect Gregory Waymire will be moving forward with discussions on strategic renewal, work which began under past-president Stephen Walker. I look forward to working with Greg as we determine options to enhance the work of the Academy and to provide for our longer-term viability.

In closing, many thanks to those of you who have taken the time to be here this evening and to provide your ideas and input. As president and on behalf of the executive team, I appreciate and rely on your support and encouragement. Your suggestions and ideas are always welcome. Do not hesitate to contact me in order that we can take all of your views and comments into due consideration.

Respectfully submitted,  
Cheryl S. McWatters,  
2009 President



*(Continued from page 3)*

A Biography, part of the Studies in the Development of Accounting Thought series.

The Academy of Accounting Historians annually honors as recipient of the award an individual who has conducted outstanding biographical research in the discipline of accountancy. The award includes a plaque and a financial honorarium. Dr. Thomas J. Burns, for whom the award is named, was a long-time professor at Ohio State University and a past president of the Academy of Accounting Historians.

The selection committee consisted of Dale Flesher (chairman), Richard Vangermeersch, and Sally Schultz. The committee considered five strong nominations and had a difficult decision. Criscione's book was chosen unanimously. Past award winners include: Stephen Zeff (2008), Don Tidrick (2007), Richard Vangermeersch (2006), and Dale Flesher (2005).

### **3) President's report**

Submitted by Cheryl McWatters, president, in absentia, read by Reynolds-Moehrle, presiding.

I am submitting this report with regrets that I am not with you this

evening to present it personally, to entertain your questions and to enjoy the opportunity to meet with colleagues and friends. Unfortunately, in January 2007, I agreed to organise a session at the World Economic History Congress currently underway in Utrecht, The Netherlands. At that time, I had no knowledge that I would be Academy president in 2009 or that the dates of the AAA would coincide with those of the WEHC, a congress that takes place only every four years. On a positive note, my attendance at the WEHC is an opportunity to discuss accounting history with colleagues in other disciplines, an increasingly important facet of our research endeavour.

First, I would like to take this opportunity to thank Stephanie Moussalli, our secretary, and Tiffany Welch, our administrative coordinator, for their time and effort to arrange this meeting and our reception. As well, I would like to express my thanks to Jennifer Reynolds-Moehrle for chairing the meeting in my absence.

*(President's Report is presented in full on page 1)*

**4) Memorandum of Understanding with the Italian Society – Roberto Di Pietra, University of Siena**

The SISR, the Italian Society, provided an informational handout which has been emailed to members and will appear in a future issue of the Accounting Historians Notebook. *[Editor's Note: this will appear on the AAH website]*

### **5) Budget Update / Treasurer's report**

Jennifer Reynolds-

Moehrle, treasurer.

Watkins, Ward, and Stafford have just finished the AAH audit and informational tax return. There were no findings.

The AAH received two generous anonymous donations in 2008 (see Accounting Historians Notebook announcement), bringing our Endowment Fund to \$103,000.

\$75,000 of Academy certificates of deposit funds with the Bank of America were removed to avoid exceeding the FDIC limit and deposited with National City Bank (now part of PNC). The Academy needs a volunteer additional officer or trustee to be a co-signer on its CDs. Please let the treasurer know of any suggestions on the best financial management; currently the Academy funds are mostly in short-term CDs. However the Schoenfeld funds are in longer-term CDs.

Dues revenues have decreased

about 5% per year over the last four years due to a drop in institutional membership. About 95% of the Academy's revenues are from dues, and 5% from interest income on the CDs. 50% of costs are the publications (AHJ and AHN). 45% is administrative costs, including two paid personnel and supplies. About 10% is in awards and conference subventions.

The 2010 budget will be developed in the light of past trends and interest rate trends. This budget will be circulated in the near future to officers and trustees for feedback. The annual budget is roughly \$60,000, although the treasurer does not have the exact figures with her. The audited financial statements are available to members upon request. It costs the AAH about \$2,200/year for the audit and tax return.

### **6) Report of editor of AHJ**

Dick Fleishman, co-editor.

The winners of the manuscript awards for best papers in 2008 were announced in the June, 2009 issue of the Accounting Historians Journal.

There are currently 26 active manuscripts in process at the AHJ, more than there have been in sev-

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eral years. Half of these are being handled by co-editor Christopher Napier. Five articles have been accepted for the next issue. Five others are close to acceptance in the near future, and five have been rejected.

There needs to be some shorter submissions and more from U.S. authors. The lack of submissions from American authors may reflect the relative emphasis placed on accounting history in the U.S. vs. other countries.

Articles on new parts of the world such as Malaysia, Nepal, and Brazil, have been received. This reverses an AHJ trend of the last several years. Fleischman's own recent article on co-authorship patterns suggests that AHJ articles tend to be provincial in that authors seldom reach out to co-authors from other countries.

Napier has attended two recent international conferences. He reports that top academics with history papers aim for AOS, AAAJ, and Critical Perspectives, all of which are more prestigious than any purely historical journal. Participants at those conferences said they perceive Accounting History and ABFH to be stronger than the AHJ, that they appear in more

online databases than does the AHJ. Fleischman strongly disagrees with this assessment of the AHJ, arguing that it has better articles.

Floor discussion ensued. Tyson suggested the AHJ consider having special issues and guest editors. It was suggested that the AHJ might publish more frequently as does the AH. Some discussion of what "better articles" means took place. Mayer pointed out that since US schools do not accept the AHJ as a quality journal, scholars do not. Mousalli pointed out that the AHJ is indexed by both Ebsco and ProQuest, so it does in fact appear in



Dick Fleishman

online databases.

**7) 2010 Academy Research meeting, Ohio State** Dan Jensen  
The 2010 Academy Research Conference will take place at Ohio State University (September 30,

2010 to October 2, 2010) in Columbus, Ohio, and is co-sponsored by The Accounting Hall of Fame. This is the third Academy research meeting to take place in this format. The theme of the conference is "Accounting in Economic Recovery and Regulation." Issue-oriented plenary panel discussions including prominent representatives of both academe and the accounting profession are planned as are concurrent sessions for research papers. Saturday afternoon will be available for Academy meetings.

Jensen will oversee the facilities arrangements for the meeting and also the review of manuscripts. Waymire volunteered to help Jensen form the editorial review committee for the conference. Speakers are currently being invited. The registration fee will be \$165 and Jensen distributed a call for papers.

## **8) Administrative Coordinator's report**

**A. Website:** Jim McKinney  
There are issues with the Academy's current website host at Rutgers. Some of the issues have been resolved and McKinney and Tiffany Welsh now have the ability to update the site directly to some extent. This will mitigate

the past problem with the website sometimes being very out-of-date.

Suggestions for improvements to the site are solicited. A team composed of McKinney, Welsh, and a user will work on improving the site and evaluating alternatives. Several domain names have been registered, including aahhq.org and tahj.org.

Previts mentioned that we are in discussion with various commercial website host providers, who can hopefully provide interactive functionality for dues. Reynolds-Moehrle commented that we attempt to make the Rutgers site look interactive for dues purposes but a lot of the work behind the scenes takes place by postal mail. Previts noted that the site migrated once before, from Case Western to Rutgers.

**B. Membership:** Tiffany Welsh, in absentia

As of July 2009, there were 280 individual and 282 institutional members of the Academy. 155 of the individuals and 227 of the institutions were U.S. A spreadsheet with membership details will be distributed.

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## **9) Reports of Committee Chairs / Awards information**

**A. Accounting Historians Notebook:** Jim McKinney, co-editor McKinney thanked JoAnn Noe Cross for her years of service as editor of the AHN. McKinney initially agreed to co-edit the Notebook with Cross, but she decided her other obligations made it best to leave the position sooner than expected. David Oldroyd has now agreed to co-edit the AHN.

Major goals will be that it appear in a timely way, that it incorporate articles that are perhaps not suited for journals but are useful in some way to the organization. Advertisements of history conferences will continue. Moussalli mentioned that the many photographs in the AHN have been indexed under "Portraits" at the Digital Accounting Collection site ([http://www.olemiss.edu/depts/general\\_library/dac/files/ahn.html](http://www.olemiss.edu/depts/general_library/dac/files/ahn.html)).

Distribution in the future will be by pdf files, on the Academy website, and on the University of Mississippi's Digital Accounting Collection site. Hard copies will be distributed to libraries and to individuals who request them.

The cost of printing and distributing the AHN was very favorable at the University of Wisconsin-OshKosh. Mayer asked if the AHN should still be printed at all. It was suggested that institutions be offered an opt-out for the hard copies. McKinney thought it should be printed for libraries. The total cost is about \$500-\$600 per issue.

**B. Vangermeersch Manuscript Award Committee:** Chairman Lee Parker

Parker reports that the applications period has now closed and applications are currently being judged by the panel.

**C. Doctoral Education Committee:** Chairman Barbara Merino  
Suggestions are solicited for how to increase doctoral student participation. Emails may be sent to Merino. Letters to doctoral coordinators do not work. Letters to Academy members may be sent requesting us to sponsor students or junior faculty as new members. Would members object to this? Previats suggested sending out the letter in the fall in conjunction with the 2010 conference. Merino is also looking at funding to bring students to the Ohio Research conference.

**D. Strategic Review Committee:**

Chairman Greg Waymire  
The strategy effort led by Steve Walker provides excellent historical information and Waymire has added to the committee more people to consider what steps to take now.

Doctoral student recruitment could possibly be encouraged by providing a CPE at the AAA annual meetings or at the Columbus, Ohio conference. The theme should be that scholars who are not historians should often be informed by history.

Suggestions from the membership are solicited.

The meeting adjourned at 8:00 PM.

Respectfully submitted,  
Stephanie D. Moussalli, Secretary

*[Note these minutes are subject to approval at the next Academy Business Meeting]*

## AAH Institutional Members as of June 30, 2009

Country	Total
AUSTRALIA	4
CANADA	13
FRANCE	2
IRELAND	1
ITALY	1
JAPAN	8
NETHERLANDS	2
NEW ZEALAND	5
NORWAY	1
SOUTH KOREA	1
TAIWAN	4
UNITED KINGDOM	13
USA	227
<b>Grand Total</b>	<b>282</b>

# Academy and Italian Society of Accounting History Reach Agreement

After approval by the AAH's Officers and Trustees and the leadership of the Società Italiana di Storia della Ragioneria, a nonexclusive memorandum of understanding was reached between the two organizations.

## Memorandum Of Understanding

Between

**Academy of Accounting Historians (AAH)**

and

**Italian Society of Accounting History**

**(Società Italiana di Storia della Ragioneria – SISR)**

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1. The Academy of Accounting Historians (AAH) and the Italian Society of Accounting History (Società Italiana di Storia della Ragioneria – SISR) desiring to develop academic exchange and cooperation in teaching and research in the furtherance of the advancement and dissemination of learning agree as follows:
  - 1.1. To encourage visits from one organization to the other by members for the purpose of participating in organizational meeting and programs.
  - 1.2. To offer admission from one organizational meeting to the other for a designated member of the governing boards (e.g. the president or the president's designee).
  - 1.3. To encourage the exchange of research materials, publications, and information.
  - 1.4. To prepare, as necessary, a working program detailing the specific form and content of cooperation.
2. While each organization will retain their respective identity and status, the MoU encourages cooperative efforts between the SISR and AAH and is non-binding and non-exclusive, seeking to support and advance knowledge of our academic discipline, broadly defined.
3. The Institutions agree to review this agreement after five years from the date hereof. It may be terminated at any time by mutual consent or by three- months' notice by either party.

On Behalf of  
Academy of Accounting Historians

Prof. Cheryl McWatters  
2009 President of  
Academy of Accounting Historians  
Dated: July 20, 2009

On Behalf of  
Società Italiana di Storia della Ragioneria

Prof. Maria Bergamin  
2009 President of  
Società Italiana di Storia della Ragioneria  
Dated: July 6, 2009

# Accounting at a Tipping Point

American Accounting Association  
2009 Annual Meeting  
and Conference on  
Teaching and Learning in Accounting  
August 1-5 | New York, New York



**YOU CAN BE THE DIFFERENCE**

## History Presentations at the American Accounting Association 2009 Annual Meeting and Conference

**August 3, 2009**

**10:15 am – 11:45 am Concurrent Sessions**

### **1.36 Auditing History**

Moderator: Stephanie D. Moussalli, University of South Alabama

*Historical Analysis of Changing Audit Risk Characteristics in the Large Client Market, 1962–2006.*

Gary Giroux, Texas A&M University; Cory Cassell, Texas A&M University

*The Changing Public Reports by Management and the Auditors of Public Held Corporations: A Comparative Study of Five Industries with International Implications.* Charles J. Pineno, Shenandoah University; L. Mark Tyree, Shenandoah University

*The Effects of Laws and Regulations, Accounting Standards, and Corporate Scandals on the Evolution of*

*the Standard Audit Report in the U.S.A.* Hossein Nouri, The College of New Jersey

**2:00 pm – 3:30 pm Concurrent Sessions**

### **2.33 Accounting for Slavery**

Moderator: Joan Hollister, SUNY at New Paltz

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

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

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

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

### 3.36 Accounting History

**4:00 pm – 5:30 pm Concurrent Sessions**

Moderator: Marilyn M. Leathart, Concordia University Texas

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

**Donaldson Brown (1885–1965): 20th Century Financial Manager: The Power of an Idea Over Time.** Dale L. Flesher, The University of Mississippi; Gary John Previts, Case Western Reserve University

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

## August 4, 2009

**10:15 am – 11:45 am Concurrent Sessions**

### 4.40 European Accounting History

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

**From the Trash-Heap of History: A**

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

**Educational Reforms Set Professional Value: The Spanish Auditing Profession (1850–1988).** Nieves Carrera, Instituto de Empresa Business School; Salvador Carmona, Instituto de Empresa Business School

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

**2:00 pm – 3:30 pm Concurrent Sessions**

### 5.41 American Accounting History

Moderator: Joan Hollister, SUNY at New Paltz

**The History and Uses of Management's Discussion and Analysis in Government Financial Reports: New Mexico and Arizona, 1880s–1920s.**

Stephanie D. Moussalli, University of South Alabama

**A Historic Evaluation of Shareholder Value in the Underlying Script of Accounting Theory in the United States in the Twentieth Century.**

Patsy Lee, University of North Texas; Barbara D. Merino, University of North Texas

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

**4:00 pm – 5:30 pm Concurrent Sessions**

**6.40 African Accounting**

Moderator: Aida Sy, Manhattan College  
*The Evolution of the Accounting Profession In Egypt.* Shawki M. Farag, The American University in Cairo

**August 5, 2009**

**10:15 am – 11:45 am Concurrent Sessions**

**7.47 Western European Accounting History**

Moderator: Aida Sy, Manhattan College  
*Religion, Capitalism and Accounting Spiritualities.* Vassili Johannides, ESC La Rochelle, Cerege; Nicolas Berland, DRM, Université Paris–Dauphine

*The Theory of Savary Jacques's Balance Diversity—the Studies Confirmed Over Hundred Years.* Mikhail Isaakovich Kuter, Kuban State University; Marina Gurskaya, Kuban State University; Alexander Shikhidi, Kuban State University

*Struggle for Power in French Professions: The Historic Quarrel between Accountants and Lawyers.*

Jean-Guy Degos, French Jury of Chartered Accountant Diploma; Aida Sy, Manhattan College; Tony Tinker, Baruch College–CUNY; Fahrettin Okcabol, Mercy College; George Mickhail, University of Wollongong

**2:00 pm – 3:30 pm Concurrent Sessions**

**8.45 Accounting History Potpourri**

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

*Farmers, Politics and Accounting: The History of Standard Values—An Accounting Convenience or Political Arithmetic.* Jill Hooks, Massey University; Ross E. Stewart, Seattle Pacific University

*The Performance of the Commercial Banks in Thailand toward the 1997 Asian Financial Crisis.* Ziqi Liao, Hong Kong Baptist University

*Japanese Government Accounting and Double Entry in 19th Century.* Eiichiro Kudo, Kumamoto Gakuen University; Hiroshi Okano, Osaka City University

**4:00 pm – 5:30 pm Concurrent Sessions**

**9.36 Accounting Standard Setting**

Moderator: Stephanie D. Moussalli, University of South Alabama

*An Historical and Interpretive Analysis of the Insitutions Involved in International Convergence of Accounting Standards.* Elena M. Barbu, University of Grenoble; Charles Richard Baker, Adelphi University

Discussant: David Albrecht, Concordia College

*Calls for Papers  
and  
Conference  
Announcements*

# Accounting History

## Call for Papers

### Histories of Accounting Research

Accounting scholars, in general, tend to admire, even if unconsciously, the schools of thought and associated theoretical perspectives that have driven accounting research and structured debates in the academic community and beyond. Often, little is known about the historical development of such schools and the advent and development of key theoretical perspectives which form part of the taken-for-granted underpinnings of frames of reference.

This special issue will comprise articles that provide historical perspectives on schools of thought in accounting. Frequently, examinations of accounting research organise, synthesise and evaluate the published findings of various authors working within a specific paradigm (that is, literature reviews), or undertake a critical analysis of the assumptions and/or methods employed within particular paradigms, such as capital markets research. Accounting History has tended to ignore the research enterprise and focus on specific episodes, such as histories of standard-setting, histories of accounting and auditing techniques and practices, or histories of the profession, firms or prominent individuals. Furthermore, few historical studies in accounting examine the development of accounting research across space. To redress this omission, relevant manuscripts bringing new historical insights about accounting research are cordially invited for review.

Topics may include, but are not limited to, the following areas:

- Examination of changing conceptions of the role of the academic as research paradigms shift, and/or in response to changing constellations of users/supporters of accounting research.
- Identification and evaluation of “significant” past literature reviews.
- The translation or mutation of research issues as they move across research paradigms. That is, how have “old” research questions been transformed or resurrected through the application of different research methods?
- Tracing the trajectory of research questions as new research methods are introduced. What questions become possible, and which are abandoned, as research methods shift within a particular research stream such as auditing?
- Identification of abandoned branches of the “family” tree and identification of any research streams which have become “locked in”.
- Exploration of the crucial turning points that launched a literature or changed its questions.
- Studies of the relationship(s) between the evolution of accounting research and broader social discourses and the absorption of accounting discourses within other disciplines.
- Studies which explore why certain countries appear to become home base for particular types of research, such as investigations as to why capital markets research, for example, is more prominent in the US and accounting research within the critical paradigm is more widespread in the UK.
- Longitudinal studies of the relationship(s) between accounting, business and economic history.
- Explorations of the role played by accounting history research in broadening our understandings of contemporary accounting as a social and institutional practice.

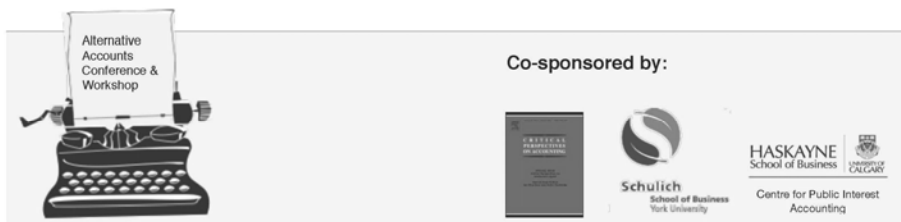
Potential contributors are encouraged to interpret this theme using diverse theoretical and methodological perspectives and are strongly encouraged to contact the guest editors in advance to discuss their proposed topics. Submissions must be written in English and forwarded electronically, to the guest editors, by 31 October 2009. This special issue is scheduled to be published in late 2010/early 2011.

#### **Guest editors:**

Alan Richardson, Schulich School of Business, York University, Toronto, ON

Joni Young, Anderson School of Management, University of New Mexico, Albuquerque, NM, USA

Email: ARichardson@schulich.yorku.ca; young@mgt.unm.edu



## The 12th Annual Alternative Accounts Conference and Workshop

**Schulich School of Business, York University, Toronto, Canada  
Friday April 23rd & Saturday April 24th 2010**

The Alternative Accounts Conference and Workshop brings together accounting faculty and graduate students from North America and beyond who are interested in alternative accounting research. The conference provides an institutional space where we can present work-in-progress in a constructive environment. It rotates between Alberta, Ontario and Quebec.

The 2010 conference and workshop will be held in Toronto on Friday April 23rd and Saturday April 24th at the Schulich School of Business, York University. The conference starts Friday morning and concludes Saturday afternoon.

The deadline to submit papers for presentation is February 1, 2010. Elsevier, the publisher of *Critical Perspectives on Accounting*, has agreed to partially cover the travel costs of graduate students. To be considered for this funding, graduate students should submit a substantially complete working paper for presentation at the conference.

For more information or to submit a paper, please contact

Carlos Vargas  
[cpia@ucalgary.ca](mailto:cpia@ucalgary.ca)  
1-403-220-8530

# Accounting History

## Call for Papers

### The sixth *Accounting History* International Conference

#### “Accounting and the State”

Wellington, New Zealand

18 - 20 August 2010

Sponsored by:

School of Accounting and Commercial Law,

Victoria University of Wellington

and

Accounting History Special Interest Group of the Accounting and Finance Association  
of Australia and New Zealand

Papers will be accepted across the full range of accounting history topics and methodological and theoretical perspectives. As the conference is taking place in a national capital city, authors are encouraged to think about the relationships between the State and accounting, such as:

- Accounting in the public sector at the national, sub-national and local levels;
- New public financial management;
- Taxation and public finance;
- Regulation of the profession and standard setting process;
- The State and accounting in social institutions;
- Accounting education and the State;
- Regulation of the not-for-profit sector;
- Regulation of corporate governance, fraud and collapse;
- Comparisons between the public and private sectors;
- Accounting, politics and public policy.
- Accounting reforms and their implications for inter-generational equity;
- The roles, influence and impacts of transnational State-like organisations, such as the EU.

**Submission and Review of Papers:** Papers written in the English language should be submitted electronically no later than **19 March 2010** to [6AHIC@ballarat.edu.au](mailto:6AHIC@ballarat.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. Papers should be written in accordance with the *Accounting History* manuscript submission guidelines, which are available at: <http://ach.sagepub.com>. A special issue of the journal on the conference theme will be published following the event.

**Notification of Acceptance:** Notification of papers accepted for inclusion in the conference program will be made by **10 May 2010**.

An *Accounting History* Doctoral Colloquium will be held as part of the event.

Inquiries may be directed to the Conference Convenor, Philip Colquhoun, Victoria University of Wellington, at the following e-mail address: [philip.colquhoun@vuw.ac.nz](mailto:philip.colquhoun@vuw.ac.nz). Further information on the conference can be found at: <http://www.victoria.ac.nz/sacl/6ahic/default.aspx>



**2<sup>nd</sup> The Balkans and  
The Middle East Countries  
International Conference on Auditing  
and Accounting History  
(2. BMAC)**



***Call for Papers***

2<sup>nd</sup> The Balkans and Middle East Countries Conference on Auditing and Accounting History (BMAC) - the first of which was held in Edirne in 2007 - will be held in Istanbul between 15-18 September 2010. One of the prime reasons for choosing this venue is that Istanbul has been chosen as the European Capital of Culture for 2010. Another reason is that September is an ideal time, from the point of view of climate conditions and touristic activities, to visit this part of the world. Istanbul, is one of the most important cities in the area and possesses a deep historical character. This city has hosted several civilizations at various periods in history. It has been the capital city of three world empires: Roman, Byzantine and Ottoman.

With the dawn of the 21<sup>st</sup> Century, economic globalization has directed the Balkans and the Middle East towards a changing process of accounting recording and auditing rules, especially within the context of developments in the European Union. Africa, Central Asia and South East Asia have also been faced with the same requirements. On the one hand, these requirements have shown themselves in the globalization of accounting standards. On the other hand, they have made their presence felt in auditing standards. Naturally, this conference is oriented towards the requirements of a large geographical area.

It is not unremarkable that accounting history has been growing rapidly not only in western countries but also in the above mentioned national cultures in this geographic-region. In addition to that, the belief that today's accounting and auditing needs will be shaped by historical developments is being reinforced.

*The conference theme is Auditing and Culture in Accounting from Past to Present. The conference topics are as follows:*

- *Development of internal and external auditing in accounting in today's education, literature and practice areas,*
- *Accounting history (accounting history from old civilizations and empires to the 21<sup>st</sup> Century).*

The official language of the conference is English. The papers must be submitted in English and the abstracts should not be over 150 words. Papers should be submitted electronically to [info@mufad.org](mailto:info@mufad.org) before 30 April 2010. Notifications of acceptance will be sent by 30 May 2010.

**Prof. Dr. Oktay Güvemli**  
*Conference Convener*

**Contacts:**

**Association of Accounting and Finance Academicians (AAFA)**  
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**Tel: +90 (212) 2481936**  
**Fax: +90 (212) 2310169**  
e-mail: [info@mufad.org](mailto:info@mufad.org) web: [www.mufad.org](http://www.mufad.org) - link: 2BMAC

# Academy of Accounting Historians Accounting Hall of Fame / CONFERENCE

**Thursday, September 30 – Saturday, October 2, 2010**

## **Accounting in Economic Recovery and Reform**

The Academy of Accounting Historians and the Accounting Hall of Fame are jointly sponsoring a conference to explore the role of accounting during a period of economic recovery and reform. The conference will be held on September 30, 2010 through October 2, 2010, in Columbus, Ohio, and is a sequel to two prior jointly sponsored conferences, one in November of 2000, which celebrated the 50<sup>th</sup> Anniversary of the Accounting Hall of Fame, and the second in September 2005. The conference will begin with a reception on Thursday evening, September 30, and conclude mid-afternoon on Saturday, October 2, 2010.

Papers are invited that develop contemporary and historical perspectives on the role of accounting in times of economic recovery and reform, including the role of accounting in business reporting, auditing, corporate governance, government regulation of business institutions, and international capital markets.

The deadline for submissions is **July 15, 2010** but earlier submissions would be appreciated. Papers should include an abstract of approximately 50 words. Papers should be sent in electronic form (via e-mail if possible) to Dan Jensen at:

*[Jensen.7@osu.edu](mailto:Jensen.7@osu.edu)*

or

*Dan Jensen*

*Department of Accounting and MIS*

*Fisher College of Business*

*The Ohio State University*

*2100 Neil Avenue*

*Columbus, Ohio 43210*

**REVIEW BOARD:** Papers will be reviewed for inclusion in the conference by a board of reviewers.

**HOTEL:** The conference will be held at the Blackwell Inn on The Ohio State University Campus, 2110 Tuttle Park Place, Columbus, OH 43210. For reservations call the Blackwell at 1-614-247-4000 and indicate that you are with the Accounting Hall of Fame/Academy of Accounting Historians Conference. You will receive the special conference rate of approximately \$135 per night (plus taxes) for single or double occupancy. All reservations must be made by *August 31, 2010* to receive the group rate. Accommodations are also available at regular rates at other nearby hotels for which information is available upon request.



The Academy of Accounting  
Historians is switching web  
platforms — look for us in the near  
future at our new web address:  
*<http://www.aahhq.org/>*



## The Accounting Historians Notebook

### Call for Papers

The Editors of *The Accounting Historians Notebook* are looking for article submissions suitable for publication within the Notebook. Articles for consideration should be of broad interest to Academy members. Articles might be considered unlikely to be published in established accounting journals because of topic or short length. Possible topics might include: accounting history research techniques, equipment and software useful to history research, and descriptions of accounting archives and large accounting resource collections. Papers should be sent in electronic form (via e-mail if possible) to Jim McKinney at: [jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu) or David Oldroyd at [david.oldroyd@ncl.ac.uk](mailto:david.oldroyd@ncl.ac.uk)