

# Accounting Historians Notebook

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Volume 33  
Number 1 *April 2010*

Article 5

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April 2010

**Accounting historians notebook, 2010, Vol. 33, no. 1 (April) [whole issue]**

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## Recommended Citation

(2010) "Accounting historians notebook, 2010, Vol. 33, no. 1 (April) [whole issue]," *Accounting Historians Notebook*: Vol. 33 : No. 1 , Article 5.

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# The Accounting Historians Notebook

Vol. 33, No. 1

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April 2010

## Accounting History in the Early 1950s

Andrew D. Sharp and Rachel E. Kass  
Spring Hill College

A colleague nearing retirement in an adjacent office began the protracted process of slowly purging materials from his on-campus repository of many years. His collection of accounting literature included a copy of the 1956 American Accounting Association booklet, *Index to The Accounting Review: 1951-1955*. Aware of our interest in accounting history, he presented the document to us.

Part I of the publication consists of a Subject Matter Index of *The Accounting Review* for volumes XXVI to XXX covering the five years of 1951 to 1955. On page 11, the category History reflects twelve articles on accounting history. The topics include: business income; auditing; public accounting in the United States (two articles); fixed assets; cost control; dates; ratios; accounts; British mercantile college; history

of accounting; and managerial accounting.

Two of the articles were published in 1951, one in 1952, two in 1953, three in 1954, and four in 1955. The authors include: H.T. Scovill; C.A. Moyer; James Don Edwards (two articles); D.A. Litherland; Paul Crossman; Sister Isadore Brown; A.C. Littleton (two articles); Stanley C. Helander; and Raymond de Roover. The article on "dates" did not list a corresponding author.

Exhibit 1, provides a bibliography of accounting history articles published in *The Accounting Review* for the years 1951 to 1955. This should be a helpful resource for accounting historians in their research efforts.

The category of History was bracketed by the categories of Graduate Courses and Humor.

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### THE ACCOUNTING HISTORIANS JOURNAL

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

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Thus, accounting history had a home in *The Accounting Review*

in the first half of the 1950s. It is also nice to know that humor also found its way into the journal.

## **Exhibit 1**

### **History**

An effort to define business income, by H. T. Scovill. XXVII, Oct. 1952, p.458-66.

Early developments in American auditing, by C.A. Moyer. XXVI, Jan. 1951, p.3-8.

Emergence of public accounting in the United States, 1748-1895, by James Don Edwards. XXIX, Jan. 1954, p.52-63.

Fixed asset replacement a half century ago, by D.A. Litherland. XXVI, Oct. 1951, p.475-80.

Genesis of cost control, by Paul Crossman. XXVIII, Oct. 1953, p. 522-7.

Historical dates in accounting. XXIX, July 1954, p.486-93.

Historical development of the use of ratios in financial statement analysis to 1933, by Sister Isadore Brown. XXX, Oct. 1955, p.686-7.

Logic of accounts, by A. C. Littleton. XXX, Jan. 1955, 45-7.

Malachy Postlethwayt's British mercantile college, 1755, by Stanley C. Hollander. XXVIII, July 1953, p.434-8.

New perspectives on the history of accounting, by Raymond de Roover. XXX, July 1955, p.405-20.

Old and new in management and accounting by A. C. Littleton. XXIX, April 1954, p.196-200.

Public accounting in the United States, 1896-1913, by James Don Edwards. XXX, April 1955, p.240-51.

Source: *Index to The Accounting Review: 1951-1955*, AAA, 1956, p. 11.

# Accounting History Journals

## Contents for 2009

### The Accounting Historians Journal

Editors: Richard K. Fleischman and Christopher Napier

<http://www.aahhq.org>

#### Volume 36, Number 1, June 2009

- 1-27 Norman B. Macintosh. "Effective" Genealogical History: Possibilities for Critical Accounting History Research.
- 29-59 Ignace De Beelde, Nathalie Gonthier-Besacier and Alain Mikol. Internationalizing the French Auditing Profession.
- 61-79 Ellen J. Lippman. Accountants' Responsibility for the Information They Report: An Historical Case Study of Financial Information.
- 81-112 Hossein Nouri and Danielle Lombardi. Auditors' Independence: An Analysis of Montgomery's Auditing Textbooks in the 20<sup>th</sup> Century.
- 113-133 Pawan Adhikari and Frode Mellemvik. Nepalese Governmental Accounting Development in the 1950s and Early 1960's: An Attempt to Institutionalize Expenditure Accounting.
- 135-162 Jayne Bisman. Making Accounting Historians.

#### Volume 36, Number 2, December 2009

- 1-29 Phillip E. Cobbin. "The Best Brains of the Public Accounting World": The Restricted Membership of the Army Accountancy Advisory Panel, 1942-1945.
- 31-74 Hugo Nurnberg. Conceptual Nature of the Corporate Income Tax.
- 75-92 Thomas A. Lee. Outliers in the Professional Project of Victorian Public Accountancy: David Souter Robertson, Chartered Accountant.
- 93-111 Gloria L. Vollmers. Accounting and Control in Persepolis Fortification Tablets.
- 113-137 Robert W. Russ, Gary J. Previts and Edward N. Coffman. Control Governance in the 19<sup>th</sup> Century: Evidence from the Chesapeake and Ohio Canal Company.
- 139-179 Daniel Carrasco Díaz, Esteban Hernández-Esteve, María Jesús Morales Caparrós and Daniel Sánchez Toledano. 20<sup>th</sup> Century Publications on Cost Accounting by Spanish Authors Previous to the Standardization Act (1900-1978).

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## **Accounting, Business & Financial History**

Editors: John Richard Edwards and Trevor Boyns

<http://www.tandf.co.uk>

### **Volume 19, Number 1, March 2009**

- 1-19 D.M. Higgins and S. Verma. The business of protection: Bass & Co. and trade mark defence, c. 1870–1914.
- 21-38 Mike Adams, Jonas Andersson, Lars-Fredrik Andersson and Magnus Lindmark. Commercial banking, insurance and economic growth in Sweden between 1830 and 1998.
- 39-59 J. Carles Maixé-Altés. Enterprise and philanthropy: the dilemma of Scottish savings banks in the late nineteenth century.

### **Volume 19, Number 2, July 2009**

- 69-74 Yves Levant, Hubert Tondeur and Olivier de La Villarmois. Introduction.
- 75-101 Marie Catalo and Nicole Azema-Girlando. ‘Lady Accounting’, an analogy using blood circulation to popularise an accounting view of the health of the firm.
- 103-125 Anne Pezet. The history of the french tableau de bord (1885-1975): evidence from the archives.
- 127-148 Carlos Ramirez. Reform or renaissance? France's 1966 Companies Act and the problem of the ‘professionalisation’ of the auditing profession in France.
- 149-166 Pierre Labardin and Marc Nikitin. Accounting and the words to tell it: an historical perspective.
- 167-187 Yves Levant and Marc Nikitin. Charles Eugène Bedaux (1886-1944): ‘cost killer’ or Utopian Socialist?
- 189-212 Cheryl S. McWatters and Lemarchand, Yannick. Accounting for triangular trade.

## **Accounting History**

Editors: Garry D. Carnegie and Brian P. West

<http://ach.sagepub.com>

### **Volume 14, Number 1&2, February/May 2009**

- 5-10 Nola Buhr. Editorial: accounting in other places, accounting by other peoples.
- 11-33 Lorne Cummings and Mark Valentine St Leon. Juggling the books: the use of accounting information in circus in Australia.
- 35-54. Arsen Djatej and Robert Sarikas. The Second World War and Soviet accounting.
- 55-78 Margaret G. Lightbody. Turnover decisions of women accountants: using personal histories to understand the relative influence of domestic obligations.
- 79-100 Aila Virtanen. Accounting, gender and history: the life of Minna Canth.

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- 101-120 Gregory A. Liyanarachchi. Accounting in ancient Sri Lanka: some evidence of the accounting and auditing practices of Buddhist monasteries during 815—1017 AD
- 121-144 Christopher Napier. Defining Islamic accounting: current issues, past roots
- 145-165 Thomas N. Tyson and Shanta S.K. Davie. The Livret system: the interface of accounting and indentured labor in British Guiana.
- 166-191 Susan Greer. “In the interests of the children”: accounting in the control of Aboriginal family endowment payments.

### **Volume 14, Number 3, August 2009**

- 197-198 Garry Carnegie and Brian West. Editorial.
- 199-220 Geoff Burrows and Phillip Cobbin. Controlling government expenditure by external review: The 1921—2 “Geddes Axe.”
- 221-234 Michael E. Doron. The end of the disinterested profession: The American Institute of Certified Public Accountants and the union corruption scandals, 1957—62.
- 235-267 Massimo Sargiacomo. Accounting for the “good administration of justice”: The Farnese State of Abruzzo in the sixteenth century.
- 269-292 Janette Rutterford, Josephine Maltby, David R. Green, and Alastair Owens. Researching shareholding and investment in England and Wales: Approaches, sources and methods.
- 293-314 Jayne Elizabeth Bisman. The census as accounting artefact: A research note with illustrations from the early Australian colonial period.

### **Volume 14, Number 4, November 2009**

- 341-355 Elena Giovannoni and Angelo Riccaboni. Editorial: A general overview of perspectives and reflections on accounting’s past in Europe.
- 357-379 Aila Virtanen. Revealing financial accounting in Finland under five historical themes.
- 381-403 Dragoş Zelinschi. Legitimacy, expertise and closure in the Romanian accountant’s professional project, 1900—16.
- 405-435 Lúcia Lima Rodrigues, Alvaro Ricardino and Sofie Tortelboom Aversari Martins. “Corporate governance regulations”: A new term for an ancient concern? The case of Grão Pará and Maranhão General Trading Company in Portugal (1754).
- 437-464 Natalia Victorovna Platonova. Peter the Great’s government reforms and accounting practice in Russia.
- 465-507 Valerio Antonelli, Trevor Boyns and Fabrizio Cerbioni. The development of cost accounting in Italy, c.1800 to c.1940.

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## **Revista Española de Historia de la Contabilidad Spanish Journal of Accounting History**

Editors: Esteban Hernández Esteve  
<http://www.aeca.es>

### **Number 10, June 2009**

- 3-130 Matilde Casares López. La ciudad palatina de la Alhambra y las obras realizadas en el siglo XVI a la luz de sus libros de cuentas. (The palace city of the Alhambra and the building works made in the 16th century in the light of the accounting books).
- 131-156 Massimo Ciambotti. La storia della ragioneria e la storia socio-politica. (Accounting history and socio-political history).
- 157-182 Miguel Ángel Cillanueva de Santos. Cobros y pagos para la edificación de una catedral: Segovia 1524-1699. (Collecting and payments to build a cathedral: Segovia 1524-1699).
- 183-215 Rafael Donoso Anes. Las cuentas de la Isabela y el Bedford: los dos navíos autorizados, un regalo de Felipe V a la reina Ana de Inglaterra en 1713. (The accounts of the Isabela and the Bedford: the two authorized ships given in 1713 by Philip V to Queen Ann of England as a present).
- 216-238 Fernando López Castellano. La contabilidad pública en las Cortes de Cádiz: la "Memoria sobre la Cuenta y Razón de España" (1811) de José Canga Argüelles. (Public Sector Accounting at the Parliament in Cadiz: the "Report on Spain's Accounting" (1811) by José Canga Argüelles).
- 239-263 Alessandro Montrone and Cecilia Chirieleison. I prodromi della partita doppia in una corporazione monastica: la contabilità dell'Abbazia di San Pietro in Perugia dal 1461 al 1464. (Traces of double entry in a monastic community: the accounting of the Abbey of San Pietro in Perugia 1461-1464).

### **Number 11, December 2009**

- 3-29 Fernando Gutiérrez Hidalgo. Organización y actividad de los tribunales de cuentas de ultramar (1851- 1893). (Organization and procedures of the account courts of overseas (1851- 1893)).
- 30-52 Jesús Damián López-Manjón. Contabilidad y crisis de las casas nobiliarias españolas en el siglo XIX. (Accounting and crisis in Spanish aristocratic estates in 19th century).
- 53-82 Francisco Mayordomo García-Chicote. Normas de control interno recogidas en el reglamento de la dirección del giro del Banco de San Carlos (1789). (Internal control standards set out in the ordinance of the dirección del giro of the Banco de San Carlos (1789)).
- 83-115 Paola Paglietti. Exploring the role of accounting history following the adoption of IFRS in Europe. The case of Italy.
- 116-135 Miguel Ángel Villacorta Hernández and Tomás Martínez Vara. Aproximación al sistema contable de los talleres ferroviarios de MZA durante el siglo XIX. (Approach to the accounting system of the railroad workshops of MZA in the 19th century).



## Other 2009 Academy Awards

### **Gomes Awarded 2009 Magrit F. Schoenfeld and Hanns Martin W. Schoenfeld Scholarship**

It is a great pleasure as Academy president to announce the 2009 recipient of the Magrit F. Schoenfeld and Hanns Martin W. Schoenfeld Scholarship in Accounting History. This award has been generously endowed by Hanns Martin Schoenfeld and recognises a young scholar in accounting history. The members of the Scholarship committee were Professors Christopher Napier and Richard Fleischman, co-editors of the Accounting Historians Journal, and Professor Hanns Martin Schoenfeld, H.T. Scovill professor emeritus of accounting at the University of Illinois. I served as committee chairperson. We were truly impressed by the quality and quantity of applicants and the interest in accounting-history research which they represented. The committee deliberated at length before making a

unanimous decision to award the 2009 Scholarship to Professor Delfina Gomes, Assistant Professor at the University of Braga, for her proposal entitled "Accounting for the Public Sector". Her research program examines accounting change in the Portuguese public sector from the 17th century to the present. Please join me in offering Delfina our hearty congratulations on this award and for the recognition that it represents. We trust that the award and funding will enable her to further her research program and bring her research to the attention of scholars around the globe.

Cheryl S. McWatters, Ph.D. CMA  
2009 President, Academy of  
Accounting Historians

### **McKinney Awarded 2009 Vangermeersch Manuscript Award**

It is a pleasure to announce the recipient of the 2009 Vangermeersch Manuscript Award. This year's award recipient is Professor Jim McKinney, University of

Maryland for his submission entitled, "Audit Companies: Emergence, Prevalence, and Prominence in the United States Ac-

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counting Profession". The award is given to an 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. Congratulations, Jim!

I would like to extend also my thanks to the chairman of the selection committee, Professor Lee D. Parker (University of South

Australia), and to committee members, Mark Nikitin (Université d'Orléans), Richard K. Fleischman (John Carroll University), David Oldroyd (University of Newcastle upon Tyne), Dick Edwards (Cardiff Business School), for their time and efforts to adjudicate this important award

Cheryl S. McWatters, Ph.D. CMA  
2009 President, Academy of  
Accounting Historians

## **Bisman and Lippman Awarded Innovation in Accounting History Education Award 2009**

The awarding committee are pleased to announce that the 2009 prize for Innovation in Accounting History Education has been awarded to Jane Bisman and Ellen J. Lippman jointly. It is unusual to receive two such excellent submissions in the one year, both of which were supported by papers published in the June 2009 issue of the Accounting Historians Journal, and the committee members were unable to decide between them.

Bisman's submission was based around a postgraduate course in accounting history education, offered by Charles Sturt University in Australia. The committee were impressed by the careful formulation of teaching objectives and the

development of course material to meet them, and by the rationale for accounting history education articulated in the AHJ article.

Lippman's submission comprised a case study relating to the exploitation of slave labor by the Nazis and designed to encourage students to consider the ethical responsibilities of accountants for the information they prepare. The committee was impressed by the innovative nature of the case which raises a host of issues regarding the perceived objectivity of accounting numbers.

David Oldroyd, Ingrid Jeacle, and  
Mike Jones  
Innovation in Accounting History  
Education Award Committee

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## Life Membership in the Academy Honour for 2009 Granted to Brief

In a tribute to his scholarly contributions to the study of the history of accounting thought, Richard Paul Brief, Past President of the Academy of Accounting Historians (1980-81) and a former Trustee of the Academy has been admitted as a Life Member. He is currently Professor *Emeritus* at the New York University Leonard N. Stern School of Business.



**Richard Brief**

Dick Brief is world renowned for his writings on subjects related to accounting history and has edited several series of new and reprinted book materials on the subject of the development of accounting thought the popular series pub-

lished by Arno Press and Garland Press that earned Dick an Academy Hourglass Award. Dick was a member of the 'historic' Committee on History of the American Accounting Association (1968-69), the AAA's official Representative of the First International Symposium of Accounting Historians in Brussels in 1970, and has been a long-serving member of the AHJ editorial board. In recent years he has been a featured and keynote speaker at global accounting history conferences. Brief received his PhD from Columbia University and has been a faculty member at NYU since 1970.

# *Calls for Papers and Other*

Please send your accounting history related announcements for publication within the Accounting Historians Notebook to Jim McKinney at [jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu).



## **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)

## THE ACADEMY OF ACCOUNTING HISTORIANS 2010 VANGERMEERSCH MANUSCRIPT AWARD

In 1988, The Academy of Accounting Historians established an annual manuscript award to encourage scholars new to the field to pursue historical research. An historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission.

### 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.

Each manuscript should be submitted by **August 1, 2010** in a Word file as an e-mail attachment to the chair of the Vangermeersch Manuscript Award Committee, Dr. Gary Giroux (g-giroux@tamu.edu).

A cover letter, indicating the author's mailing address, the date of the award of the masters/doctoral degree, 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.

### REVIEW PROCESS AND AWARD

The Vangermeersch Manuscript Award Committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a \$500 (U.S.) award and a plaque to recognize his/her outstanding achievement in historical research. In the case of coauthored manuscripts, only the junior faculty member (s) will receive prizes. 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 Academy of Accounting  
Historians has changed web  
platforms — look for us at  
our new web address:  
*<http://www.aahhq.org/>*

## **SEC Historical Society Seeks Curator for 2012 Gallery on Audit Regulation**

The SEC Historical Society invites proposals from accounting historians to serve as curator for a Gallery on audit regulation, for permanent accession into its virtual museum and archive at [www.sechistorical.org](http://www.sechistorical.org) on December 1, 2012. Galleries serve as search functions within the virtual museum and archive; current Galleries can be accessed at [www.sechistorical.org/museum/galleries/](http://www.sechistorical.org/museum/galleries/).

The SEC Historical Society shares, preserves and advances knowledge of the history of financial regulation through the virtual museum and archive at [www.sechistorical.org](http://www.sechistorical.org). The Society is independent of and separate from the U.S. Securities and Exchange Commission and receives no funding from the public sector. The museum is built and exhibited independent of any SEC oversight.

The work of the curator for the Gallery on audit regulation will begin in fall 2010 and conclude in September 2012. The work will include:

- Determining the key themes and organization of the Gallery, in consultation with members of the Society's Museum Committee ([www.sechistorical.org/museum/sponsor/committee.php](http://www.sechistorical.org/museum/sponsor/committee.php)).
- Identifying and securing a minimum of 200 new primary materials – papers, photos and/or news film, radio and television programs - for the Gallery, including securing permission for accession into the virtual museum and archive.
- Identifying a minimum of 10 persons for oral histories interviews for the Gallery. A separate historian will conduct the interviews; the curator will recommend questions for each interview.
- Planning the program for and moderating the Society's June 7, 2012 Annual Meeting in Washington, D.C., including topics and presenters.
- Identifying materials currently in the museum collection for the Gallery.
- Preparing the framework essay (approximate length of 10,000 – 15,000 words) in consultation with members of the Museum Committee.
- Preparing a minimum of 20 developments relating to the key themes of the Gallery, with explanatory text, for inclusion in the Timeline in the virtual museum and archive.
- Preparing an organizational plan for the Gallery, which will link the primary material with the essay

The curator will have flexibility in determining the schedule for work, and will work from his/her home or office. The curator must be present in Washington, D.C. for the June 7, 2012 Annual Meeting program. Meetings and communications with the Society and the Museum Committee will be by conference call or email. Research travel will be scheduled by the curator.

The curator will receive a fee of \$20,000, paid in installments in 2011 and 2012 upon satisfactory completion of benchmarks in the Gallery's development. Travel and research costs, with documentation, will be reimbursed in addition to the fee.

In the proposal, please indicate the key themes to be addressed in the Gallery, the plan and proposed sites for research, and the schedule for development and delivery of the material listed above. Please submit the proposal, along with curriculum vitae and 3 references with contact information, to Carla Rosati, Executive Director, SEC Historical Society, 1101 Pennsylvania Avenue NW, Suite 600, Washington, D.C. 20004, [c.rosati@sechistorical.org](mailto:c.rosati@sechistorical.org) by September 1, 2010. For further information, please contact Ms. Rosati by email or telephone (202-756-5015).

## Call for Expressions of Author Interest: *A Global History*

### A Multi-volume set of Research on Accounting, Financial Reporting and Public Policy

Professors Gary Previts (Case Western Reserve University, USA), Peter Wolnizer (University of Sydney, Australia) and Peter Walton (ESSEC Business School, France) are preparing to jointly edit a multi-volume set of essays, each of which deals with the evolution of financial reporting in a particular nation or jurisdiction.

The motivation is to establish a benchmark comparable reference source that addresses the evolution of accounting, financial reporting and related institutions for all major economies/capital markets in the world. A corollary objective is to provide an understanding of key economies and how accounting has evolved within them.

We will provide a template and model essay to guide the development of comparable content to those who write to express an interest to work on the project. Our decision to provide an invitation to participate would be followed by a formal contracting document. Scholars established in such endeavors are particularly invited and scholarly interest from emerging and developing historians is also welcome. Several national essays have already been agreed upon. However many opportunities remain. Please contact us as indicated below if you are interested in being a contributor in respect of one of the following jurisdictions:

*Americas:* Argentina, Brazil, Canada, Haiti, Mexico,

*Europe:* Austria, Italy, Switzerland, Spain

*Asia/Oceania:* Hong Kong, India, Indonesia, Japan, India, Indonesia, Korea

*Eurasia/Middle East/Africa:* Russia, Israel, Saudi Arabia, South Africa, Turkey

The set of volumes will be contracted for and published by Emerald Group Publishing of the United Kingdom, with the first volume to go into production in 2010 and appear in 2011. Thanks to the generosity of the Accounting Foundation at the University of Sydney, each chapter will be supported by an honorarium of US\$1,000 to be awarded upon formal acceptance and publication.

Please send your expressions of interest via e-mail to Ms Elizabeth Gozdik at ESSEC Business School ([gozdik@essec.fr](mailto:gozdik@essec.fr)). She will refer messages to the editors and will also provide a more detailed brief and a sample chapter.

This call will remain open indefinitely. Expressions of interest, especially as to European Countries, the first of the set of volumes, are requested as soon as possible.

# 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>



**22<sup>nd</sup> Cardiff Business School**  
**ACCOUNTING & BUSINESS HISTORY**  
**RESEARCH UNIT**  
**ANNUAL CONFERENCE**

**at Cardiff University, 6-7 September 2010**

**ANNOUNCEMENT OF CONFERENCE AND CALL FOR PAPERS**

**Guest Speaker - Marcia Annisette (Schulich School of Business, York University, Canada)**

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 programme allows approximately 35 minutes for presentation and discussion in order to help achieve worthwhile feedback from those attending. In the past, many papers presented have subsequently appeared in print in a range of international, refereed academic accounting, business and economic history journals.

The 2010 conference, organised by Malcolm Anderson, will be held at Cardiff University. It will commence at lunchtime on Monday, 6 September 2010 and conclude in the late afternoon of Tuesday, 7 September 2010.

The conference fee will include all conference materials and the following meals: Monday - lunch, afternoon tea, wine reception and the conference dinner; Tuesday: morning coffee, lunch and afternoon tea). Details of university accommodation and a list of nearby hotel options can be found on the website - [www.cf.ac.uk/carbs/conferences/abfhc10/index.html](http://www.cf.ac.uk/carbs/conferences/abfhc10/index.html).

**Those wishing to offer papers to be considered for presentation at the conference should send a one page abstract (including name, affiliation and contact details) by **1st June 2010** to:** The Conference Office, Cardiff Business School, Colum Drive, Cardiff, CF10 3EU. Tel +44 (0)29 2087 5731. Fax +44 (0)29 2087 5129. Email. [Carbs-Conference@cf.ac.uk](mailto:Carbs-Conference@cf.ac.uk)

Following the refereeing process, applicants will be advised of the conference organisers' decision by 21st June 2010.

[www.cf.ac.uk/carbs/conferences/abfhc10/index.html](http://www.cf.ac.uk/carbs/conferences/abfhc10/index.html)



**THE INSTITUTE  
OF CHARTERED  
ACCOUNTANTS**  
IN ENGLAND AND WALES

The ongoing financial support of the Institute of Chartered Accountants in England & Wales' charitable trusts is gratefully acknowledged. The Centre for Business Performance of the ICAEW manages all grant applications.



## 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)**  
**Address: Halaskargazi Cad. Koza Apt No: 113 K: 7 D: 14 34381**  
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e-mail: [info@mufad.org](mailto:info@mufad.org) web: [www.mufad.org](http://www.mufad.org) - link: 2BMAC

# **Academy of Accounting Historians 2010 Research Conference**

**jointly sponsored by**

**Accounting Hall of Fame**

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

**Accounting in Economic Recovery and Reform**

The theme of the 2010 conference is “Accounting in Economic Recovery and Reform.” Concurrent paper sessions will address both historical and public policy issues related to recent and continuing economic recovery and its regulatory and market environment, both in the United States and around the world. In addition to Concurrent Paper Sessions, the program includes speeches by Mary E. Barth (Joan E. Horngren Professor of Accounting, Stanford University) and Gregory J. Jonas (Managing Director of Research, Morgan Stanley) plus panel discussions chaired by Robert Swieringa (Cornell University), William Kinney (University of Texas at Austin), Andrew Bailey (Grant Thornton), and Stephen Penman (Columbia University). The panel discussion will provide perspectives on accounting standard setting, judgment in auditing and financial reporting, regulatory oversight of auditing, and user perspectives on financial reporting and auditing. The conference will begin on Thursday evening, September 30, 2010, with a reception and conclude on Saturday, October 2, 2010, with a luncheon. A silent auction of accounting books is also planned. Academy business and trustee meetings are scheduled for Saturday afternoon.

**Concurrent Paper Sessions:** Paper are invited that develop historical and public policy issues related to recent and continuing economic recovery and its regulatory and market environment, both in the United States and around the world. 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) to Dan Jensen at Jensen.7@osu.edu.

**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 Ohio State University's campus (2110 Tuttle Park Place at the corner of Tuttle Park Place and Woodruff, Columbus, Ohio 43210). Hotel reservations should be made directly with The Blackwell (toll free: 866-247-4003; local: 614-247-4000). Indicate that you are attending 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. In addition, reservations can be made on-line at <http://www.theblackwell.com>; use the group code ACCO0910 to receive the special rate. 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.

**Select Conferences at [www.aahhq.org](http://www.aahhq.org) for further details and on-line registration.**



XVI<sup>TH</sup> CONFERENCE OF ACCOUNTING AND MANAGEMENT HISTORY  
*XVI<sup>e</sup> JOURNÉES D'HISTOIRE DE LA COMPTABILITÉ ET DU MANAGEMENT*  
Nantes (France), Maison des Sciences de l'Homme Ange-Guépin  
23 - 25 March 2011

**PERCEPTIONS, REPRESENTATIONS AND MEASURES OF PROFIT**

The purpose of this conference will be to examine profit – whatever the origin, nature, explanation, justification or even the intended purpose and means of appropriation - in as much as it constitutes one of the determinants of the entrepreneur's conduct – 'entrepreneur' being interpreted as either an individual or a collective. Management researchers, historians, sociologists, economists, legal scholars, and other social-science and humanities specialists, who wish to participate in these *Journées*, are invited to be part of our questioning into how the entrepreneur – merchant, banker, industrialist, or the farmer-general of the Ancien Régime – perceived profit *ex ante* or *ex post*. How were these perceptions created, what information did the decision maker use and prefer, on what techniques of observation, measurement and prediction did his judgement rely? How did these perceptions and the representations that flowed from them influence his actions, the development and implementation of strategies, their possible adaptation and/or the appearance of emergent strategies?

Particular attention will be paid to entrepreneurial discourse, whatever the circumstances; from thoughts confided to a personal journal, to those addressed to investors, by means of internal notes or correspondence, not to mention the translation provided by the accounting narrative. While the thought and action of the entrepreneur are at the heart of the matter, all other aspects of the profit concept may be examined, since they were likely to influence this thought and action. Our scope encompasses discourses undertaken and conveyed within the framework of diverse institutions which composed the cultural and social environment – for example religion, law, politics, literature or art – or, closer to our focus, the remarks of those whose role was to contribute to the entrepreneur's training or to offer advice.

In keeping with the approach of previous conferences, research proposals that do not fit readily within this year's theme, but which examine management issues within a historical perspective, are equally welcome. Our first consideration will be the novelty and originality of these proposals.

Under the aegis of the *Association francophone de comptabilité*, the 2011 *Journées* are being organised by the *Laboratoire d'économie et de management de Nantes-Atlantique* (LEMNA - EA 4272), in association with the researchers involved in the *MARPROF* project—*Merchant accounting and merchant profits in Europe and America, 1750-1815* (ANR-08-BLAN-0329-03). The conference also will benefit from the generous technical assistance of the *Maison des Sciences de l'Homme Ange-Guépin*.

**Key Dates: 15 November 2010:** deadline for the submission of manuscripts, preferably complete. Written in either English or French, manuscripts should include an abstract in both languages. Submission of papers is by e-mail to the following address: **Annie Busson**, Maison des Sciences de l'Homme Ange Guépin, 5 allée Jacques-Berque, BP 12105, 44021 Nantes cedex 1 France  
jhcm@univ-nantes.fr

Authors will be advised of the manuscript review committee's decision no later than **January 15 2011**. The final version of accepted papers must be submitted before **February 28 2011**. Once accepted, unless indicated otherwise by the authors, the manuscript will be published on the XVI<sup>e</sup> *Journées* website. Conference presentations may be in either English or French, **simultaneous translation** will be provided.

**23 March 2011— INTERDISCIPLINARY DOCTORAL WORKSHOP**  
**History of management knowledge and practice**

Preceding the conference on **March 23<sup>rd</sup>**, a **doctoral workshop** will provide doctoral students, in the second or third year of their thesis preparation, the opportunity to present a summary of their work in front of an interdisciplinary audience. Interested students are invited to send, to the e-mail address below, a candidacy dossier including a brief CV and a summary of their thesis project, no more than 25 000 characters (spaces included).



# Academy of Accounting Historians



UNIVERSITY OF  
**MARYLAND**  
ROBERT H. SMITH  
SCHOOL OF BUSINESS

## 2011 Research Conference

Thursday, June 2 – Saturday, June 4, 2011

### **Modern Perspectives of Accounting History: 125 Years of the American Institute of Certified Public Accountants 1887-2012**

The Academy of Accounting Historians is sponsoring an accounting history research conference hosted by the Robert H. Smith School of Business at the University of Maryland. The conference will be held on June 2, 2011 through June 4, 2011, in College Park, MD just outside Washington, DC. The conference will begin with a reception on Thursday evening, June 2, and conclude mid-afternoon on Saturday, June 4, 2011.

Papers are invited that develop contemporary and historical perspectives of accounting. In particular papers with an emphasis on the AICPA, founded in 1887, and its role within the accounting profession are invited. Other subjects will be separately evaluated in the submission process.

The deadline for submissions is **February 15, 2011** but earlier submissions would be appreciated. Papers should include an abstract of approximately 50 words. Papers should be sent by e-mail to Jim McKinney at [jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu).

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

VENUE: The conference will be held at the Robert H. Smith School of Business, Van Munching Hall, University of Maryland at College Park, College Park, MD 20742. Discounted lodging is likely to be available at the Marriott run University of Maryland University College Inn & Conference Center, located within a five minute walk to the Smith School. Further details will be provided when available on the Academy website. Accommodations are also available at regular rates at other nearby hotels for which information is available upon request. Infrequent shuttles to the Washington DC Metro system are available.

**Select Conferences at [www.aahhq.org](http://www.aahhq.org) for further details when available and on-line registration.**