

Accounting Historians Notebook

Volume 33
Number 2 October 2010

Article 11

October 2010

Accounting historians notebook, 2010, Vol. 33, no. 2 (October) [whole issue]

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



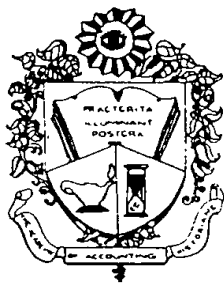
Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

(2010) "Accounting historians notebook, 2010, Vol. 33, no. 2 (October) [whole issue]," *Accounting Historians Notebook*: Vol. 33 : No. 2 , Article 11.

Available at: https://egrove.olemiss.edu/aah_notebook/vol33/iss2/11

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



The Accounting Historians Notebook

Vol. 33, No. 2

© Academy of Accounting Historians

October 2010

In Memoriam Dr. Alan G. Mayer

Alan G. Mayer, a long standing member of the Academy passed away May 12, 2010 of complications following a cancer related illness. Alan served in a variety of roles in the past decade, mostly notably as chair of the financial advisory committee of the Academy in the early 2000s. The committee fulfilled its 'watchdog' role assuring that the Academy financial process was reviewed adequately and appropriately budgeted. Alan was the past chair of the Public Interest Section (PIS) and a faculty member at the University of North Texas. Alan also championed the first PIS Mid-year meeting in the Spring of 2008 in Washington DC. It was cosponsored by the Academy of Accounting Historians, and represented the blend of Alan's person-



al and research interests. Due to his illness, Alan was not able to attend this meeting but sent a letter that was read to welcome members to this inaugural event. He attended the AAA annual meetings in Anaheim (2008) and New York City (2009) and the Academy business meetings held there.

After completing his doctoral studies at the University of Florida in 1981, Alan accepted an appointment at Texas A&M Univer-

(Continued on page 3)

Contents

Academy News.....	1
Articles	30
Accounting History	
Conference Presentations	43
Calls for Papers and	
Other Announcements	55

THE ACADEMY OF ACCOUNTING HISTORIANS

2010 Officers

President Gregory Waymire
President-Elect James J. McKinney
Vice Presidents:
Communications Yvette Lazdowski
Partnerships Bob Colson
Secretary Stephanie Moussalli
Treasurer Jennifer Reynolds-Moehrle

2010 Trustees

Chairman Esteban Hernandez-Esteve
Honorary - Emeritus Eugene H. Flegm
Malcolm Anderson Hiroshi Okano
C. Richard Baker Christopher Poullaos
Salvador Carmona Gary J. Previts
Dale L. Flesher Mary S. Stone
Yannick Lemarchand Stephen Walker
Marta Macias Charles Wootton
Cheryl McWatters Henri Zimnovitch

AAH Administrative Coordinator: Tiffany Welch

Academy of Accounting Historians Case Western Reserve University
Weatherhead School of Management
10900 Euclid Avenue
Cleveland, OH 44106-7177

Phone: (216) 368-2058 Fax: (216) 368-6244 e-mail: acchistory@case.edu

THE ACCOUNTING HISTORIANS JOURNAL

Editors: Richard K. Fleischman and Christopher Napier
e-mail: fleischman@jcu.edu christopher.napier@rhul.ac.uk

Journal Distribution Coordinator: Becca Hayes

The University of Alabama
Culverhouse School of Accountancy
Box 870220
Tuscaloosa, AL 35487-0220

Phone: (205) 348-6131 Fax: (205) 348-8453 e-mail: rebhayes@gmail.com

THE ACCOUNTING HISTORIANS NOTEBOOK

Editor: James J. McKinney
Robert H. Smith School of Business
4333G Van Munching Hall
University of Maryland
College Park, MD 20742-1815
e-mail: jmckinney@rhsmith.umd.edu

Assistant Editor: David McCollum-Oldroyd
Newcastle University Business School
Citywall, Citygate, St James Boulevard,
Newcastle upon Tyne, NE1 4JH
e-mail: david.oldroyd@ncl.ac.uk

AAH WEB ADDRESS

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

(Continued from page 1)

city. He became a Professor at the University of North Texas in 1987 where he spent the remainder of his career working with students at all levels, supervising doctoral students and writing, often with Barbara Merino. His 2005 paper presented at the Hall of Fame conference, coauthored with Barbara and Thomas Tolleson was entitled "Neo Liberalism, Deregulation and Financial Reporting Abuses During the Last Two Decades in the United States," and was a blend of critical and historical thinking which represented much of his recent thinking, especially in the post Enron era. At the 9th World Congress of Accounting Historians in Melbourne in 2002 he and Barbara presented a paper, also illustrative of his historical interests, "Uniform Accounting, will we learn from the past?" It was this commitment to scholarship which was also exhibited in his long standing service as a member of the editorial board of the Accounting Historians Journal, which lasted from the mid 1990s for over a decade until his death.

Alan's early scholarship included a paper in the Accounting, Auditing and Accountability Journal in 1991, coauthored with two other

scholars, including Michael Granof of the University of Texas at Austin. Another early paper co-authored with Merino was published in the Accounting Historians Journal's featured section of Methodology in 1993, entitled "Accounting History and Empirical Research." In this paper, frequently referred to by historians seeking to provide guidance to those who's focus on research is limited to positive theoretical views, the authors urged consideration of the value of the role of accounting history to assess the reasonableness of the themes and views which empiricists employed. A prominent example of their concern was that often Pre and Post Securities and Exchange Commission period studies were not sufficiently dichotomized to reflect the changes in institutional environment to which historians would assign particular significance. In July 2006, Alan was a Distinguished Faculty Lecturer, for the Australian Accounting Doctoral Consortium, New South Wales.

In both 1999 and 2000, Alan was active as a program organizer for Academy Research Conferences which at that time were held separately and prior to the AAA meet-

(Continued on page 4)

(Continued from page 3)

ings. In 1999, he was actively engaged in the San Diego meetings and in 2000, with assistance from faculty at Drexel University, he was engaged in supporting that conference prior to the Philadelphia AAA meetings in August. In 2003, he co hosted the Academy's November Research Conference at the University of North Texas, his home campus. Alan also was active as a Review Board member for the papers submitted for the 2005 Hall of Fame Research Conference. It was his generous spirit, as noted in the April 2006 issue of the Accounting Historians Notebook which will be widely remembered. Due to his financial

support and that of Barbara, four doctoral students were able to attend the Hall of Fame conference. They were active supporters of doctoral students who expressed an interest in accounting history. They regularly made available support travel grants to assure that students could participate in Academy research events. At the request of the family, donations to the Alan G. Mayper memorial fund c/o of the Public Interest Section of the AAA are invited.

Gary John Previts
September 2010

Academy Business Meeting in San Francisco — August 1, 2010

ATTENDING: Salvador Carmona, Robert Colson, Jean-Guy Degos, Dick Edwards, Kevin Feeney, Dick Fleischman, Dale Flesher, Tonya Flesher, Guiseppa Galassi, Joel Jameson, Eiichiro Kudo, Yvette Lazdowski, Norman Macintosh, Yoshimao Matsumoto, Jim McKinney, Barbara Merino, Brigitte Muehlmon, Hiroshi Okano, Lee Parker, Lan Peng, Gary Previts, John Rigsby, Diane Roberts, Robert Russ, Stephen Walker, Greg Waymire



Gregory Waymire

mire.

DISCUSSION ITEMS:

1. The minutes of last year's meeting were accepted.
2. Dick Fleischman presented the best paper award to Norman Macintosh.
3. Lee Parker presented the 2009 Vangermeersch award to Jim McKinney.
4. Greg Waymire presented the past president plaque to Cheryl McWatters, which was accepted on her behalf by Stephen Walker.

The meeting began at 7:00PM with a brief welcome from President Greg Way-

(Continued on page 5)



Academy Business Meeting Attendees

(Continued from page 4)

5. The treasurer's report was read by Yvette Lazdowski in the absence of AAH treasurer Jennifer Reynolds-Moehrl.
6. Dick Fleischman presented the editor's report:
 - December's Accounting Historians Journal issue is shorter, only five articles
 - Chris and Dick have four articles ready to go
 - Next year is last year of co-editorship, Dick recommends new editors need to be appointed quickly
 - 55 copies of the Journal put out this morning, only eight left two hours later, all gone now
7. Online website:
 - Two people had problems renewing their memberships
 - Most renewed directly online, but a handful were only able to renew by mail
 - Membership was asked to contact Tiffany Welch at tjw5@case.edu if they have any problems trying to renew their membership online
8. Ohio State Conference:
 - Yvette read Stephanie Moussalli's note on the book auction and passed out the conference announcement notices
 - Conference announcements were distributed on AAA brochure table
9. 2011 Conference:

- Jim McKinney is organizing this conference to be held on June 2-4, 2011 at University of Maryland
 - Theme is the 125th anniversary of AICPA in 2012
10. Strategic Initiative Discussion:
 - Report was sent out to membership a while back asking for comments
 - Membership reaction was requested at meeting (see below)
 - Suggested that comments be sent to Greg or Tiffany via e-mail
 - Surveys will be sent out to collect more feedback
 - Greg wants younger people to be made aware of the Academy

The membership proceeded to make candid comments regarding the strategic future of the Academy. Following are excerpted anonymous comments made during the friendly discussion:

- A minimum number of members are needed to become a section of the AAA—perhaps 100, but 400 are needed to maintain a section.
- But other AAA sections are small, such as the Diversity and 2-year College sections, however the AAA is not waiting for the AAH to join.
- AAH has a long tradition with roots in US and distinguished scholars, but equally distinguished academies exist in France, Germany, Italy, etc. It is in the best interest to develop an interna-

(Continued on page 6)



Academy Business Meeting Attendees

(Continued from page 5)

tional academy that would be a strong force worldwide. American history is only from about 1800 or so, with 3,000 years of worldwide history.

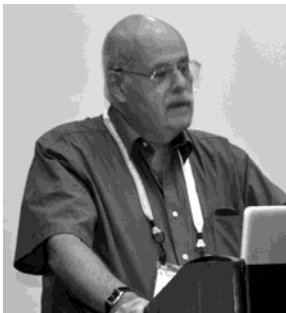
- Building a membership with AAA affiliation is not as simple as showing up at AAA, and would need to be fostered over time.
- AAA dues of \$350 are a concern.
- 60% of AAH members are AAA members already, 40% are not. AAA has 8,000 members and 2,000 live outside the US. If AAA Commons becomes a world presence, it would be easier to have this social academic network, although not sure it will be there for AAH.
- More AAA members can access us in the future, and papers would be available to everyone as this resource grows.
- Greg's president-elect status may give us more access to information. International can be more productive, but it will be a huge effort without the proper infrastructure to take on this effort at this time.
- AAA is trying to grow membership. If AAH can also grow their membership that would help us, but AAA expects you to break even and they will not give any money. AAA Commons could be negotiated in an MOU, as well as other issues.
- That could be helpful, but there's a lot of risk. AAA attracts a lot of people around the world. That's a

non-trivial amount of people to target for AAA and how dues are structured.

- People come here for the first time because they get a paper accepted, many are international.
- Current AAA leadership have given us sessions for our papers, but it was not always this way.
- The AAA used to cap that number, but now they want a more broad mix.
- Congrats to Greg for thinking of us way ahead and this is good timing. What is feasible and practical? Public Interest section sends in lots of papers to get more sessions. With international option—how do we pull it off? What is the value proposition? We might expend a lot of effort and not get much result.
- Same questions—this organization is suffering—how many times have we re-visited this issue?

The meeting was adjourned around 8PM as the Ice Cream Social was set up and waiting for the membership in the next room. Menu items and service were well presented as requested from the hotel. Approximately 50 guests attended the Ice Cream Social.

Recorded by
Yvette Lazadowski



Dick Fleischman

President's Strategic Initiative Report

July 13, 2010

To: AAH Members

From: Greg Waymire

In January 2010 I convened an ad hoc committee and charged the group with providing input on two broad issues: (1) Structure & Governance, and (2) Strategic Initiatives.

The issue of structure & governance centers on whether the Academy would be better served by an alternative governance arrangement. Two primary alternatives were considered. One was to consider broadening the Academy to be an international group that would seek members across the globe. A second alternative was one where the Academy would seek status as a formal section of the American Accounting Association.

The issue of strategic initiatives dealt with identifying targeted initiatives that could be developed to increase awareness of history among accounting academics. This issue is clearly related to the structure & governance question in that both are motivated by concerns over the declining membership in the Academy.

A fuller description of both issues is in the memo I sent to committee members, which is attached as an Appendix to this document.

In this memo I will summarize some issues that I'd like us to discuss when we meet in San Francisco this August. There are no recommendations included in this memo; my only desire at this stage is to further the conversation. Clearly these are complex issues, and much more work is required should we collectively decide to make major changes in how the Academy is managed.

As to next steps, we will get feedback from the AAH membership in two ways. First, this document will provide the basis for a discussion at the AAH meeting in San Francisco during the AAA meeting. I'll also be discussing this during the meeting at Columbus in October. Also, since many will not be in Columbus or San Francisco, we will be doing online surveys to solicit input from members. My hope is that after getting this input, the committee can draft some recommendations that might be implemented in the near future.

Structure & Governance

The International Option

There was some favorable sentiment among committee members for the international option. However, it was also recognized that it would involve a long and complicated process to define exactly what this would be. One comment supported this option so long as it was broad to extend beyond the domain of accounting research:

(Continued on page 8)

(Continued from page 7)

Read quickly the document and as immediate reaction I tell you that I am all in favour of making the AAH an internationally independent organization. However, this can happen, in my view, only if a strong strategic change is implemented. That is changing from the Academy of accounting historians, mainly an accounting scholars' issue, to the academy of the historians of accounting, a new disciplinary space which would involve accountants but also historians, sociologists, anthropologists and scholars in the area of the studies of science, finance and technology.

In order to do this, a change which, in my view would require at least three years, an enormous amount of networking is involved and an enormous intellectual effort to make the proposal sensible and palatable to scholars in that area, who are rigorous and see accounting historians with a suspicious eye (I have lived that on my skin, in some areas, although I have equally been rewarded by open minded historians with comments on my work as if I were a 'true' historian).

Another committee member voiced support initially for going the international route, but in the end was less enthusiastic after further discussion:

My ideal Academy of Accounting Historians is an international organization, with increasingly formal links to (a) broad accounting academic organizations (AAA, CAAA, EAA, etc.), (b) national accounting history organizations (Japan, Italy, etc.), (c) business history organizations and (d) accounting practice organizations (AICPA, ICAEW, IFAC, etc.). I don't think that it can be merely an umbrella organization for accounting historians worldwide (although that is the sharpest definition of the proposed entity) but should be thought of more as an important node in an international and cross-disciplinary network/matrix.

At the same time, several committee members were not supportive of this route, and this sentiment was not limited solely to North American committee members. Thus, it would seem that there is not overwhelming support for this alternative at this stage in light of the substantial costs associated with making this a viable option.

The AAA Section Option

One committee summarized the "best case" for the Academy as an AAA section as follows:

I am strongly in favor of the Academy of Accounting Historians becoming affiliated with the American Accounting Association (AAA) for the following reasons:

1. Being part of the AAA would provide a permanent base of operations for the Academy.
2. If the Academy is a section of the AAA, joining and paying dues will be as simple as checking off a box on the annual AAA dues statement. A number of schools pay AAA and section dues for faculty. The ease of paying dues should encourage more AAA members to join the Academy. Currently only those with a strong commitment to accounting history incur the added effort and expense to join a separate entity. Those with lesser commitment might be more inclined to simply check a box.
3. Younger faculty members might be more interested in being active and holding of-

(Continued on page 9)

(Continued from page 8)

- ficer positions in the Academy as an AAA section because they might view this as a route to becoming more visible in the AAA. Two Academy officers would be members of the AAA Council and could be the route for an Academy member to become a leader in the AAA, which could only help the Academy.
4. The declines in membership among U.S. and non-U.S. members are almost the same and have both been declining at about the same rates for several years, which would indicate a global decline in interest in accounting history. Past efforts to increase membership have not been successful, so it is time to try something drastically different. The increase in new members who check the box on their AAA dues statement would likely more than compensate for the loss in foreign members who do not want to join the AAA.
 5. As an AAA section, the Academy would be insured of having slots for papers to be presented at the annual and regional meetings. Also, the Academy could have access to meeting rooms in the convention hotel. This lack of accessibility to presentation slots and meeting rooms has been an enormous problem in the past. In order to maintain and enhance visibility among academicians, accounting history has to have visibility at AAA meetings. Faculty members will not be interested in pursuing history research projects if there are limited or no outlets for presentation. Attendance at Academy meetings should increase if the meetings were held in the convention hotel and advertised in the AAA program.
 6. The Accounting Historians Journal would gain heightened respect and visibility as an AAA publication. Many schools automatically assign higher value to AAA publications in their tenure and promotion review documents. This heightened respect should also result in better rankings in the many studies that rank journals. Younger scholars would be more likely to pursue accounting history research if the primary publication outlet had more respect and counted for more credit in tenure and promotion applications.
 7. A number of the leaders of the Academy are nearing retirement. In order to maintain continuity and viability, the Academy needs a long-term plan for survival. Currently, the Academy of necessity relies too heavily on a small number of key members and Tiffany Welch in the headquarters in Cleveland. There is no plan of succession. AAA would provide that much-needed plan of succession.
 8. While it is critical to maintain connections with non-U.S. accounting historians, the Academy has not been the best vehicle for providing this interaction. In general, accounting historians tend to pursue studies in accounting history in their own geographical regions due to availability of primary sources and knowledge of the general history and culture. Many of these historians have limited interest or knowledge in the accounting histories of other regions. For those who do have a more global perspective there are other organizations and meetings that offer an international forum. The Academy should always maintain communications and relationships with these international groups, but this could be done as a section of the AAA.
 9. Despite the availability of email and the Internet, there have been problems in communicating and networking with Academy members from around the world. While it is vital to maintain global connections with accounting historians, trying to serve international members through the Academy may not be the most efficient vehicle. The International Accounting Section of the AAA has been successful and the Academy should also be able to maintain international involvement as in the past.
 10. As stated above, there is a general and global decline in interest in accounting history. The interest in accounting history seems to be cyclical. The Academy needs to be positioned for the hoped-for-renewal of interest at some point in the future. The long-

(Continued on page 10)

(Continued from page 9)

term viability of the Academy would be much more secure as an AAA section.

Another committee member supported this position with the following statement:

I read your email with interest. I have been in favour of your proposal for some years now and I think you have argued the case with great eloquence. It is persuasive for all the right reasons.

Outside the US, in other circuits and conferences, accounting history is prospering. Garry Carnegie's international accounting history conference moves all around the world, for example and attracts exciting young scholars from Europe and many other places. I am co-guest editing a special issue of his journal that will draw from the upcoming conference in New Zealand in August.

If the Academy does not affiliate with the AAA, then I fear for its future.

At the same time, trying to become a section of AAA is not without costs and difficulties as well. Two potential problems are that we could lose membership due to the non-trivial cost to join AAA. Also, AAH members would sacrifice some degree of control of the Academy by bringing it under the AAA umbrella. One member summarized these concerns as follows:

I personally would prefer a variation of the status quo. I am a member of the AAA. However, membership to the AAA is not inexpensive. I feel that I have gained much greater value from AAH membership than that of the AAA. I currently don't believe (I don't know for sure) there is a way to join a section without joining the AAA completely. Therefore forcing members to join the AAA might cause us to lose more of our current international members who do not want to officially affiliate with the AAA for cost (or philosophic reasons). On a separate issue related to 501(c) status, it seems that unless they were properly structured, we might have some of our special endowment funds placed in legal jeopardy (again, I don't know for sure). So personally, I would not prefer the Academy to be an appendage of the AAA and lose control of the organization. Though we might have declining numbers we are currently financially stable, have reasonably well attended conferences, and a respected journal (though I believe it should generate more outside respect than I think it does). Though numbers are declining, I don't believe we are necessarily at a status quo. In the last two years we have executed MOUs which have not been developed or utilized to any great extent. I feel we should push these MOUs and establish other MOUs to increase the vitality and viability of the organization before making huge structural changes.

Though I personally do not want us to become an official part of the AAA, I would like to see us develop our relationships further with the AAA. I think we should see if we can further explore the MOU with the AAA. Is there a way that we might offer slightly cheaper membership to AAA members and they offer nominal discounts to be part of AAA. Is there a way that though independent that AAA members can join us when a person joins other AAA sections. Given that substantial numbers of the AAH members are also AAA members, I assume the AAA might be willing to listen to us.

Thus, it seems at this stage that the committee has some support for the AAA option and

(Continued on page 11)

(Continued from page 10)

less enthusiasm for the separate international society option. The next step on the “to do” list is to get additional input on this issue from members. If there is sufficient support for the AAA option, then we could explore more seriously what would be involved in such a change.

Strategic Initiatives

The committee has suggested several strategic initiatives that I summarize in this section of the memo. These suggestions are preliminary and would need more work to fully develop. The specific suggestions fall under two broad headings, which are clearly interrelated. One is increasing general awareness of history in the broader academic community. The second is “mainstreaming” the research literature in accounting history. Specific suggestions are noted below in bold.

1. Training & resources for accounting history scholars.

This would involve demonstrating to researchers how to identify history-rooted research questions that inform the contemporary debate and how to carry out research projects that brings evidence to these questions. Training and resources could take several forms:

1a) Publications about conducting history research.

1b) Continuing education-type sessions at forums such as the AAA Annual Meeting. For example, we could offer history education sessions that would demonstrate the value and importance of history-based research for the current academic literature and the state of the art in contemporary practice. This and other developmental resources could be focused on upgrading the history-related inquiry skills of tenured faculty. This would build a deeper bench of leaders that accept, applaud, and reward history-related research. This group of scholars would then be available to mentor junior faculty and doctoral students.

1c) Mentoring via author teams comprised of historians and talented faculty that possess classic research skills but currently lack the training in history-based research.

1d) An accounting history research synthesis that summarizes the state of the art and also identifies rich opportunities for future research. A well-conceived manuscript published in *AHJ* would be great for the *AHJ* value proposition. If developing scholars found dissertation topics and strong research concepts in such a piece, they would certainly return for more.

2. Teaching Resources

2a) Putting accounting history back into our main accounting textbooks.

We are unlikely to attract students with an interest in accounting history to doctoral programs if they have no prior exposure to accounting history. The AAH could seek to partner with a publisher to incorporate accounting history in its line of textbooks as a differentiation strategy. AAH could also partner with NASBA, IFAC and similar organizations to promote accounting history education on par with ethics and other initiatives.

(Continued on page 12)

(Continued from page 11)

2b) Compilations of accounting history teaching resources on the website.

The AAH should maintain an ongoing collection of syllabi for accounting history classes at the doctoral, masters and undergraduate levels to make it easier for accounting faculty to (re) introduce accounting history courses. For example, Bisman (2009 *AHJ*) can help make the case for an accounting history class in a master's program, and her syllabus and lesson plans could form an online supplement to her article. Even an extensive list of the types of materials listed on pp.140-1 of that article would be useful to those developing a new class in accounting history.

2c) Development of Teaching Cases.

Academy members should be encouraged to write teaching cases that could be used in accounting classes. To illustrate, Caplan's (2003 *Issues in Accounting Education*) case on the Barbary Pirates at the introduction to a managerial accounting class is useful as it demonstrates that concepts like opportunity costs and relevant costs have been used to make decisions for a long time.

2d) Video Lectures on the History of Accounting Thought

The American Finance Association links from their homepage to a "History of Finance" page, where they post video interviews with "Masters of Finance" such as Harry Markowitz, William Sharpe and many others as well as a series of lectures on "History of Financial Thought" (see <http://www.afajof.org/association/historyfinance.asp>). These videos represent guides to the intellectual history of finance research, and present the context in which important developments were made. It would be great to have a similar chronicle of the impact of the changes in accounting research by the people who did them. Such lectures could be posted on the AAA website as well as AAH, and lectures/interviews could be taped in conjunction with election to Accounting Hall of Fame. In addition, perhaps the AAA/AAH could post the better plenary lectures from the AAA Annual Meetings. Denise Schmandt-Besserat's lecture at the 2007 AAA annual meetings was a landmark event, and much of the membership will have missed it.

2e) Exemplars in Accounting Thought

The American Economic Review celebrated its 100th anniversary recently, and has announced that it will compile the Top 20 Articles published in it; the *Financial Analysts Journal* had a special issue on its 50th anniversary (Vol. 51 No. 1, February 1995). The *Journal of Accountancy* had its 100th anniversary in 2005. Perhaps AAH could initiate a special issue(s) on the best articles over the last 100 or even last 50 years. We could institute voting on papers by decade (say 2 best papers per decade) on AAH website or jointly with AICPA. I think *Accountant* (London) is even older. A similar attempt could be organized with them or with *Accounting Review* (83+ years).

3. Academic-Practitioner-Regulator Conference

The Institute for Chartered Accountants of England and Wales (ICAEW) holds an annual series of Information For Better Markets conferences for academics, practitioners and

(Continued on page 13)

(Continued from page 12)

regulators. These high profile conferences frequently include an accounting academic who articulates a historical perspective on the issues being debated. The AAH could start an annual conference along similar lines. Speakers/panelists could include accounting historians and prominent mainstream accounting academics, as well as practitioners and regulators with relevant prior experience. If a full conference is too ambitious, AAH might create “headline panel sessions” at the American Accounting Association meetings to identify and discuss parallels between current accounting events and historical antecedents. This could be done in partnership with the AICPA, FEI and other practitioner organizations.

4. Initiatives to Increase General Historical Awareness

4a) Intellectual History of Accounting Timeline

The American Economic Association sent a calendar to all its members this year with important dates from Economics research, birthdays of Nobel Prize winners, old (sepia) pictures, etc. (<http://www.aeaweb.org/calendar/>) The AAH could do something similar to remind accounting faculty of their disciplinary history. This could be supplemented with a daily feature on the AAH webpage along the lines of “This Day in Accounting History” and we could then ask AAA and other organizations to link to the page. Ideally, we would like to draw audience from AAA, CAAA, EAA, AICPA, ICAEW, IFAC, etc. to AAH webpage on a frequent basis.

4b) AHJ Back Page

The Journal of Political Economy uses its back cover to quote instances of economic thinking in literature very broadly defined (includes both fiction and nonfiction). AAH could promote a similar interest in historical references to accounting by all accounting academics, whether in the Bible, the novels of Walter Scott or books on military history. This could be another feature on the AAH webpage or back cover of AHJ.

4c) History of Big Issues in Accounting

Perhaps we could create a webpage on the Big Problems/Issues in Accounting identified in accounting journals over the last 100 years. The discipline of mathematics has been guided by Hilbert’s 23 problems published in 1900, which are widely regarded as the biggest challenges facing mathematicians (some are still unsolved and solutions to others are not universally accepted). (<http://en.wikipedia.org/wiki/Hilbert%27sproblems>)

APPENDIX

Strategy Committee

Academy of Accounting Historians

Focus and Next Steps

January 2010

This memo follows up on the correspondence and conversations I’ve had with several

(Continued on page 14)

(Continued from page 13)

persons over the past several months about the future direction of the Academy. My objective here is to define the committee's charge and lay out a plan for how I'd like us to go forward.

My sense is that the Academy faces three interdependent areas of concern that we must address. First, the academy's long-term viability is tenuous. This is reflected in the academy's membership numbers, which show a consistent downward trend going back to the early 1990's. In my opinion, this raises issues related to the long-term goals and governance of the Academy. Second, we have unexploited opportunities, as articulated in the report by Steve Walker from 2007. The recommendations from that report suggest some actions that might be quickly implemented in response to member needs. Third, while Academy members are doing work that they find individually rewarding, this enthusiasm does not translate more broadly to the Academy as a whole. This is reflected in the fact that Academy is fighting a losing battle against demographics (especially acute in the United States) such that (1) the existing membership base in the US is gradually aging, and (2) the leading accounting doctoral candidates in the US have no interest in studying history.

To make some progress in these areas I intend for us to consider two issues forces described in the rest of this memo.

Structure & Governance

Our charge on this issue is to prepare a report to be made available to the members for discussion at the Academy Business Meeting at the 2010 AAA Annual Meeting in San Francisco next August. This report should cover issues of the structure and governance of the Academy.

The Academy is characterized by a state of inertia and if it continues on its present path, it will wither and die. I see the main question to be whether the Academy should remain an American organization or will fully globalize to link directly with the sizable groups of accounting historians in other countries.

Two paths are available to us as we move forward. One is to maintain the U.S. focus of the Academy with the longer-run goal to move the Academy under the umbrella of the American Accounting Association. Another path is to establish a new organization that would globalize the intellectual activities of the Academy to include a more global member base. These two options are apparent in a basic tension: the Academy has strong roots in American accounting academia, but the membership is increasingly drawn from countries other than the United States.

My preference is to globalize and reorganize the existing Academy pulling together historians from throughout the world. At the same time, I recognize that many hold the alternative view that the Academy ought to remain firmly rooted as a U.S. institution. In addition, the Academy seems to be organized such that this path is the default option absent strong action to discard the status quo. I see this as the core issue to be addressed

(Continued on page 15)

(Continued from page 14)

in our structure and governance recommendations.

We should also consider ways to streamline the Academy's committee structure. As it presently stands, the committee structure is a bit burdensome and characterized by duplication of related efforts — e.g., in determining awards.

To better link with the Walker Report, the recommendations of that earlier report that are relevant to this group are as follows:

Measures to affirm the status of the Academy as the international disciplinary association in accounting history:

- Alter constitutional arrangements (particularly in relation to the Board of Trustees) to permit geographical (national or regional) representation on a proportional basis. (Points of reference: structure of the Council of AAA, Board of EAA and AFAANZ, Executive Committee of BAA.)
- Officers to be elected by members on the basis of nominations submitted to the Board of Trustees (as opposed to a Nominations Committee).
- National accounting history organisations in Italy and Japan are anxious to develop closer relations with the Academy. These organisations should be offered affiliate status and their members reduced subscriptions. Similar relationships should be cultivated with any other national organisations formed in the future.
- The Academy to assume responsibility for the World Congress of Accounting Historians. (Point of reference: Trustees meeting in August 2002 confirmed the Academy's role in providing leadership in the appointment of conveners of World Congresses in the future.)

Measures to improve administration and policy development:

- Appointment of a (full-or part-time) salaried manager of the Academy.
- Consider whether the administrative centre should move to wherever the President is based. (Note also that some disciplinary associations pass their administrative functions to the commercial publisher of their journal).
- Review organisational objectives, and restructure committees and offices to focus on new organisational priorities (research, publication, interest representation etc).
- Presidential term to be extended to two years with a view to facilitating continuity in policy making and implementation.
- Establish a timetable for future reviews of the Academy and a standing committee to develop and oversee the implementation of strategic plans.

Strategic Initiatives

We will also prepare a brief report for discussion in San Francisco next August that provides specific recommendations for implementing a small set of targeted strategic innovations. The intent here will be to develop targeted initiatives that can foster the longer-term growth of accounting history as a subject matter for scholarly inquiry. In my view, the basic problem here is that the study of accounting history generally and

(Continued on page 16)

(Continued from page 15)

the Academy of Accounting Historians specifically are simply irrelevant to the overwhelming majority of accounting scholars throughout the world. We can justifiably bemoan this tendency, and we can even recognize and deride the ignorance of the masses. But, it still is our collective responsibility to try to alter these outcomes by constructively making the case for the study of accounting history. Accordingly, I believe there are opportunities in the areas of publications as well as outreach & disciplinary development. I provide some suggestions below, but these are intended only as “food for thought.”

A few examples are as follows:

(i) Commentary on the History of Important Contemporary Issues

Accounting historians have a comparative advantage in contributing to current policy debates by informing others of the history of past debates. For example, attempts to implement “fair value” accounting are not new. Accounting historians could play an important role in educating others about that past. These publications would not be devoted to policy recommendations, but merely to summarizing the relevant history. If an acceptable process could be developed for producing high quality papers of this type, it might be possible to publish these in *The Accounting Historians Journal*, which could have two beneficial effects. First, it would provide a source of interesting new material for the journal. Secondly, it could dramatically increase broader external awareness of the Academy.

(ii) Leveraging The Accounting Historians Journal

It is possible that the journal is underexploited as a resource for promoting the broader discipline. Some possible innovations could include:

- Post-publication online discussions of papers. Is it possible to use the Internet to establish discussion boards regarding papers published in the journal? These could be useful vehicles for developing future research opportunities that follow from specific papers.
- Fully internationalizing the AHJ. I gather that much progress has been made in broadening the AHJ editorial board to include members from other countries. This should continue to be encouraged. While the journal would remain published in English, there may be ways we can help along potential authors whose native language is not English. For example, perhaps we can think of parallel processes that help non-English authors develop their papers before submission to AHJ? In this sense, can we identify experienced scholars who might be willing to donate some time by reading and helping improve papers before they are submitted? Perhaps the editors of AHJ could use this resource to obtain help with a promising paper before it is sent for formal review?

(iii) Increasing market share with doctoral students & junior faculty.

The demographics of the Academy need to be reversed, and there is only one way to do that — increase the membership among junior scholars. The Schoenfeld Scholarship is a move that will help in this area. Are there other things we can do to encourage junior scholars to pursue historical research? We can also try to pull in junior scholars who do

(Continued on page 17)

(Continued from page 16)

not do history research per se, but have interests where knowledge of history could allow them to develop a unique comparative advantage. One way to do this would be to offer sessions at the AAA annual meeting as a Continuing Education Alternative. (I have had some preliminary discussions with others on how to implement this.) We could also figure out ways to make data available or lower cost to acquire — e.g., posting available data online for scholars to use in an Open Access format. These alternatives might also be useful in building bridges to “mainstream” areas where unrecognized links to history exist.

We also should consider such initiatives put forth in the 2007 Walker Report that are germane to this charge. Parts of the Walker Report that may be relevant include (but are not limited to) the following:

Measures to improve services to members given the research imperative in the global context:

Members to have *exclusive* access to the following:

- Most recent issues (last 12 months) of The Accounting Historians Journal.
- A comprehensive online newsletter (in place of the hard copy Notebook).
- An electronic bibliographic database of accounting history publications covering the international literature past and present.
- An electronic discussion group (such as H-net) in accounting history (and if there is demand, discussion groups for particular specialisms).
- An electronic working paper series.
- A comprehensive directory of members containing publication details and analysed by areas of interest and geographic location.
- A periodic review of literature in history of potential interest to accounting historians.
- Academy prizes, awards and scholarship.
- Academy research funding.
- Special negotiated rates for subscription to other accounting history journals and reduced conference fees.
- A set of defining credentials (if feasible).

Measures to improve administration and policy development:

- A central archive of Academy documents (minutes, committee reports etc.) to be maintained (as per the Strategic Plan, 1990-1994).
- The website, the public face of the organisation, to be redesigned, based in-house and maintained by the Academy manager.

In addition, members of this group should develop their own proposals. A few may be in the following domains:

TIMELINE FOR COMMITTEE ACTIVITIES & DELIVERABLES

(“Drop dead” dates for completion in **bold**)

The following describes the process to be used and the timetable we will adhere to.

(Continued on page 18)

(Continued from page 17)

- 1) Straw poll on governance. I would like everyone to send me a “straw vote” of his/her preferences on the governance issue. Do you prefer that (1) the AAH remain largely a US institution (with possibly increased ties with AAA), (2) the AAH try to restructure itself as an independent organization with deep links to accounting historians in many countries, or (3) another option that does something different? Please also state the primary reason that supports your evaluation, and a brief description of the strength of your conviction about this — e.g., feel fairly strongly in support versus weaker support where your preference is ambiguous. Please provide these to me by **February 28**. I will then compile the responses into a single document (without names of the submitting party) and then re-distribute to the full committee.
- 2) Compile a list of initiatives. Could each of you send me a set of recommended initiatives that AAH might undertake in the future? Please include a brief description of what you are proposing, how that will extend the outreach of the Academy in building market share or better serving existing members, and the impediments to the initiative’s full implementation. Please also provide me these by **February 28**. As with the information in #1, I will compile these without regard to the submitting person’s identity and then re-distribute the full list to the entire committee.
- 3) After I send back these lists, and they have been discussed and digested, I will divvy up the group into two sub-groups. One of these sub-groups will be assigned to identify the two best initiatives from those submitted and develop a proposal for both to be considered by the membership. The other will try to craft a governance proposal about the future of the AAH that would be presented to the membership for consideration. I will ask each of you to volunteer for one of these two sub-groups. Based on this input, the sub-groups will be formed by **March 15** at the latest. In order to make sure both groups’ reports are coordinated, I will serve as a member of both sub-groups.
- 4) The draft of each sub-group’s report will be finalized and made available to the full committee by **May 15**.
- 5) After the two reports are digested by committee members, I will schedule one or more conference calls for the entire committee during either late May or early June. As a result of these discussions, revisions to the two reports will be made so that updated versions can be provided to all members by **July 1**.
- 6) Based on the discussion and possible votes of support at AAA meeting and any written feedback provided by members not attending the AAA annual meeting, formal proposals will be placed before the entire membership that will include detailed plans for implementation. This will be completed by **October 1**.

Academy of Accounting Historians Awards

Tom Tyson Awarded the 2010 Hourglass Award



Gregory Waymire presents Hourglass Award to Tom Tyson

This year's recipient of the Hourglass Award was Professor Tom Tyson. Tom is Professor of Accounting at St. John Fisher College and has had a distinguished career having authored more than fifty papers since receiving his PhD from Georgia State in 1987. He has been supported through Fulbright grants, which has allowed him to present his research in various locations throughout the world.

The Hourglass Award requires that the recipient "has made a demonstrable and significant contribution to knowledge through research and publication in accounting history." The committee se-

lecting the Hourglass Award recipient is required to "emphasize the importance of contribution as the fundamental criterion."

The letter nominating Tom for this award reads as follows:

Tyson, perhaps more than any other accounting historian, has taken up the cudgels in defense of traditional accounting historiography that has come under attack from newly emerging critical scholarship which has tended to be more paradigm-based and, hence, less factual. This stance is evidenced by his discourse with Hoskin and Macve in the 1990s and with Sy and Tinker in the decade just concluding.

Tyson has also actively encouraged

(Continued on page 20)

(Continued from page 19)

young scholars, working with them on projects. He has been awarded a number of Fulbright Fellowships that have enabled him to go abroad in pursuit of this endeavor. He has carried the gospel of accounting history to various parts of the globe in recent years, spending semesters in Australia, Ireland, and Denmark.

For all these contributions, particularly his research achievements for which the Hourglass Award is the highest recogni-

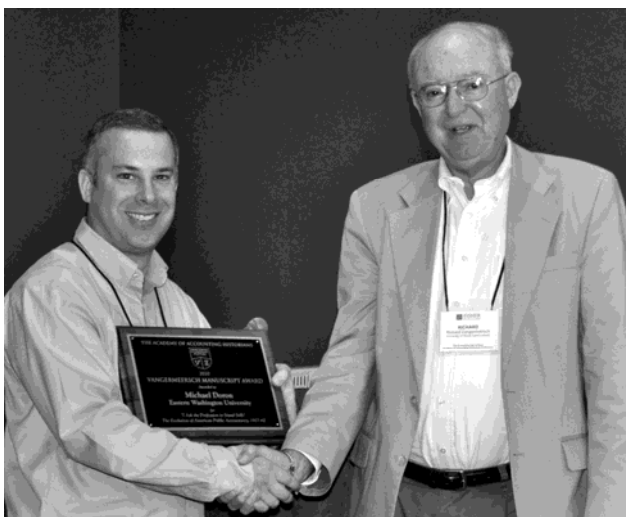
tion the Academy can bestow, I am pleased to nominate Professor Thomas Tyson.

Please join in celebrating the career achievements of Professor Thomas Tyson, the 2010 recipient of the Academy's Hourglass Award.

Gregory Waymire
2010 President

Vangermeersch Manuscript Award for 2010 Presented to Michael Doron

The Academy of Accounting Historians' Vangermeersch Manuscript Award Committee is pleased to announce the 2010 award winner is Michael E.



Richard Vangermeersch presents the 2010 Vangermeersch Award to Michael Doron

Doron of Eastern Washington University for his paper, "I Ask the Profession to Stand Still: The Evolution of American Public Accountancy, 1927-62."

Doron's paper describes the changes in the American accounting profession, primarily defined by the impact of the AIA-AICPA for the 35 years under

study: "when accountants evolved from an insular divided group with an uncertain mandate from American society for its services to a profession eager to promote itself and the expand its

(Continued on page 21)

(Continued from page 20)

reach and responsibilities” (p. 2). Nineteen twenty-seven was during the booming stock market period and also the year of Ripley’s Main Street and Wall Street, a critique of the period including accountants’ services to Wall Street. The market collapse and Great Depression led to the New Deal and the SEC. CPAs (initially with PAs) were given a monopoly position over financial auditing of market firms, but were slow to provide standards of accounting or auditing. The embarrassment of McKesson Robbins, World War II and other factors ultimately led to new leadership and an increasing focus on “non-blue chip CPAs.” As the accounting profession increased in size

and extended further into tax and consulting, the AIA/AICPA became more professional with a broader focus, including Washington lobbying. Doron’s paper does an excellent job summarizing key points and adds his own unique contributions. His research is based, in part, on analyzing difficult-to-access archives, which adds additional flavor to the analysis. This paper is well written and makes good use of available secondary sources to study the development of the US accountancy profession between 1927-62.

The selection committee for the Award Committee included: Dick Edwards, Richard Fleischman, Gary Giroux (chair), Christopher Napier, and Marc Nikitin.



Lee Parker presents the 2009 Vangermeersch Award to Jim McKinney at the Academy’s Business Meeting in San Francisco

Laurie Barfitt and Dan Jensen Jointly Awarded the 2010 Thomas J. Burns Biographical Research Award

The Thomas J. Burns Biographical Research Award is given by the Academy of Accounting for outstanding biographical research in accounting. The award is

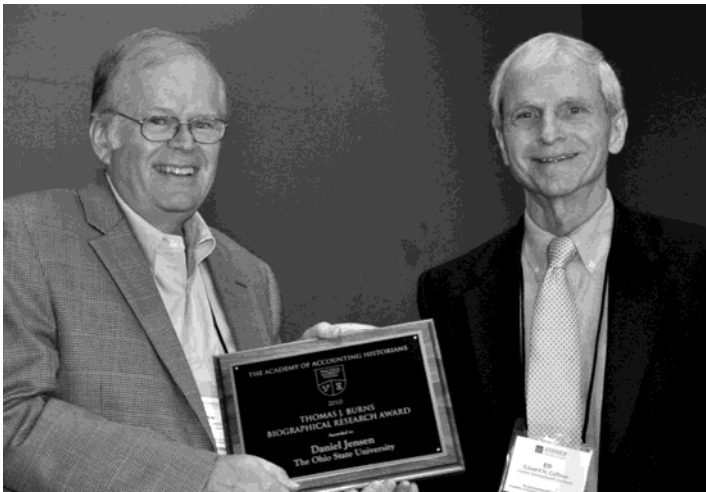
named in honor of Dr. Thomas J. Burns a long-time professor of accounting at The Ohio State University and

past president of the Academy of Accounting Historians. The award was established in 2005 and includes a plaque and a financial award.

This year the Awards Committee (consisting of Ed Coffman, Dale Flesher and Dick Vangermeersch) selected two recipients for the

award. Dr. Laurie Barfitt was selected for her book entitled “The Contributions of John Lansing Carey to the Profession of Accountancy.” Dr. Barfitt is Dean of

Business Administration at Western New Mexico University. Dr. Dan Jensen was selected for his bio-



**Ed Coffman presents the 2010 Thomas J. Burns
Biographical Research Award to Dan Jensen**

graphical research extending over a number of years that includes books, articles, pamphlets, and profiles of many Accounting Hall of Fame members. Dr. Jensen is the Deloitte & Touche Emeritus Professor of Accounting at The Ohio State University, is active in the Fisher College of Business, and chairs the Accounting Hall of Fame Committee at Ohio State.

Tom Tyson Awarded the 2010 Innovation in Accounting History Education Award



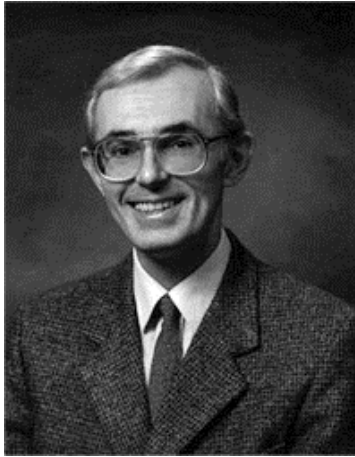
David Dennis presents the 2010 Innovation in Accounting History Education Award to Tom Tyson

Life Membership in the Academy Honour for 2010 Granted to Tom Lee

In recognition of the outstanding contributions to the Academy and the advancement of Accounting History the Life Membership Committee consisted of Jim McKinney, Malcolm Anderson, Peter Clarke, Jan R. Heier, and Ross Stewart unanimously agreed to award Life Membership to Tom Lee. Below is a partial listing of his accomplishments.

Tom Lee was President of the Academy of Accounting Historians (1999), Vice President (1996-1998), and Trustee (1993-1996 and 2000-2002). He also served on a variety of AAH Committees.

He is a Scottish Chartered Accountant (1964) and Chartered Tax Advisor (1966). Tom was Professor of Accountancy (1973-1976) at the University of Liverpool, Professor of Accountancy and Finance (1976-1990) at the University of Edinburgh, and the Culverhouse Endowed Chair of Accountancy (1990-2001) at the University of Alabama. He retired



Tom Lee

in 2001 as Culverhouse Emeritus Professor of Accountancy at the University of Alabama. He is currently affiliated with the University of St. Andrews as a Honorary Professor.

Tom has been an editor or editorial board member with numerous international journals and continues to

serve on the boards of *The Accounting Historians Journal*, *Accounting and Business Research*, *Accounting in the Public Interest*, *Accounting, Auditing and Accountability Journal*, and *International Journal of Auditing*. Tom has published accounting history research papers in a wide range of history and non-history journals (i.e. *Accounting, Auditing & Accountability Journal*; *Accounting and Business Research*; *Accounting, Business & Financial History*; *Accounting Education*; *Accounting Historians Journal*; *Accounting History*; *Advances in Public Interest Accounting*; *Critical Perspectives on Accounting*; *Journal of Accounting Research*; *Journal of Business Finance &*

Accounting).

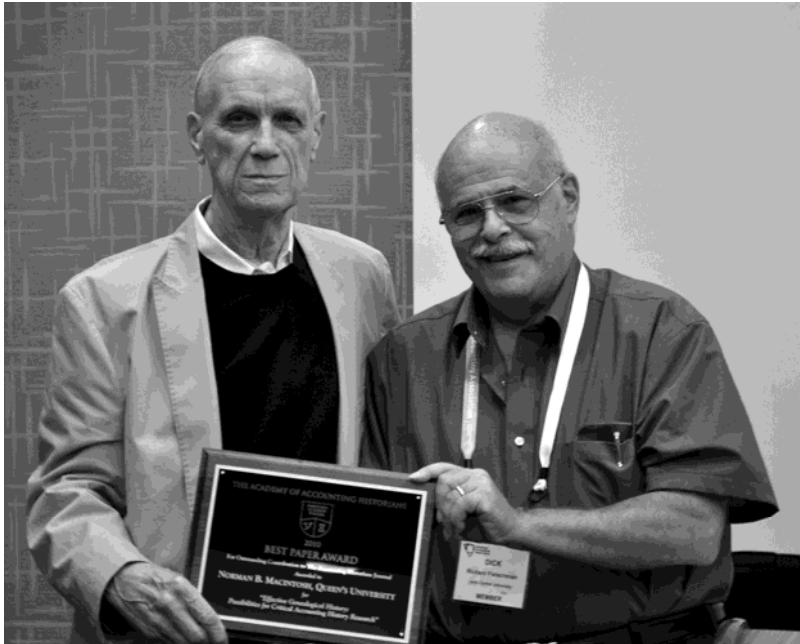
Tom's academic career as a researcher was predominantly from 1966 to 1990 in corporate financial reporting and auditing where he typically tried to introduce a historical dimension. His scholarship and professional service have been recognized by the Burnum Distinguished Faculty Award (1997) from the University of Alabama, a Lifetime Achievement Award (2005) from the British Accounting Association, and entry to the Business Faculty Hall of Fame at The University of Alabama (2008). He has been an ICAS council member (1989-1991), and cited in several research studies as one of the top ten published researchers in accounting world-wide.

He was a member (1971-2000) and the Convener (1980-2000) of the Scottish Committee on Accounting History (SCAH) of the Institute of Chartered Accountants of Scotland (ICAS) and facilitated with Professor Richard Brief a publishing link between SCAH and Garland Publishing of New York (1984-1999). He persuaded the ICAS Council to provide annual funding for SCAH-sponsored research (particularly for junior faculty at the beginning of their history careers) (1990-2000).

Tom encouraged an international strategy to be adopted by the Academy (1992-1999) and initiated and organized the Pacioli Conference with the ICAS, the British Academy, and the AAH in Edinburgh (1994) and the AAH Comparative International Conference for emerging accounting historians at the University of Alabama (1999). Tom was elected the first British president of the AAH (1999).

Tom has and continues to work on a series of research studies on the history of accounting professionalization (including its Scottish foundations, immigration from Britain to America, and biases in the American academic community) (1989 to date). As part of the above series, he published various biographical studies of professional founders and immigrants as well as accounting leaders (1995 to date). He used various methodologies new to accounting history research (e.g., social network analysis, 2000; counterfactual history, 2006; social mobility and fluidity in immigration studies, 2009; micro-histories and outliers, 2009).

Norman Macintosh Awarded 2009 *The Accounting Historians Journal* Best Paper Award



**Dick Fleischman presents the 2009 AHJ
Best Paper Award to Norman Macintosh**

We are pleased to announce the following winners of the annual AHJ Manuscript Awards for Volume 36 (2009) as judged by the editorial board. The winner was Norman Macintosh for “Effective’ Genealogical History: Possibilities for Critical Accounting History Research” Runners-Up included Igance De Beelde, Natalie GonthierBesacier, and Alain Mikol, “Internationalizing the French Auditing Profession” and

Robert Russ, Gary Previts, and Edward Coffman, “Corporate Governance in the 19th Century: Evidence from the Chesapeake and Ohio Canal Company.”

Congratulations to the recipients for outstanding pieces of work. For the second consecutive year, every article in the two issues received at least one vote.

Editors:
Richard K. Fleischman
Christopher Napier

Accounting in Economic Recovery and Reform

September 30–October 2, 2010 · The Ohio State University · Columbus, Ohio



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



Accounting Hall of Fame Conference Participants



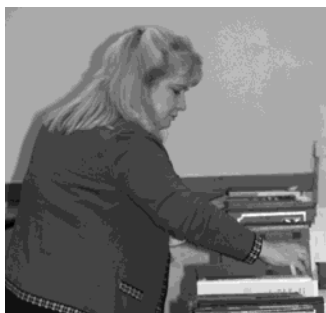
Gary Previts



Barbara Merino



Stephanie Moussalli



Yvette Lazdowski



Gregory Waymire

13th World Congress of Accounting Historians

St James' Park Football Ground — Newcastle upon Tyne
17-19 July 2012

Newcastle University Business School is delighted to be hosting the 2012 World Congress of Accounting Historians which will take place in St James' Park, home of the famous Newcastle United football team since the 1890s. The stadium is situated in the heart of the city centre adjacent to the University and contains state of the art conference facilities. It has been agreed with the British Accounting Review that there will be a special section dedicated to a selection of papers presented at the Congress.

The whole point of the World Congress is to act as a forum, bringing scholars together from around the world to debate interesting ideas. It is intended to be a celebration of accounting history research in all its diversity. Therefore, all topics are welcomed. The role of accounting in industrial expansion and decline has been designated as the main conference theme in view of its relevance to the region in which it is being held.

The history of the growth and decline of industries is extremely relevant to the modern world and not confined to the Victorian past. Countries in the Far East are still in the throws of their industrial revolutions. Other countries like Britain have witnessed rapid industrial expansion followed by decline and a retreat from manufacturing. The River Tyne has been returned to its pristine, pre-industrial state and one would hardly know that it had ever been alive with shipbuilding and other industry. The



River now boasts the best salmon fishing in England and otters can be seen gamboling by the quayside. The noise of hammers has been replaced by the polite murmurings of concert goers and

the raucous laughter of locals and students partying the night away. How did this come to be, and what role did accounting play? As far as British industry goes, accounting historians have tended to concentrate on the period of expansion rather than decline. We have debated the manner in which accounting assisted entrepreneurship during the industrial revolution, and indeed helped shape the minds of business leaders and their workers. Less has been written about the path-dependencies that accounting practice can create which have the potential to restrict room for maneuver and act as brake on new ways of thinking. For instance, coal-mining engineers from Newcastle were at the forefront of costing and forecasting techniques in the 18th century. Surveys of the coal-trade suggest that by the mid-1800s these methods may have become formalized and restricted to valuing colliery interests rather than appraising the profitability of alternative strategies. Was this true, and if so how did it contribute to the steady decline in labor-productivity experienced by the British coal industry c.1800-1946? Such questions will have a resonance with other times and places.

Newcastle is a good illustration of how little we still know about our in-

(Continued on page 29)

(Continued from page 28)

dustrial accounting past. In the Victorian era the city was unparalleled in terms of its scientific and technological innovations:

Charles Parsons, the inventor of the compound steam turbine and turbo generator lived to see his company's machinery powering cities around the world including Chicago in the 1920s. George and Robert Stephenson's improved locomotive designs made rail transportation commercially viable. Joseph Swan patented the electric light bulb one year before Edison with whom he subsequently collaborated. The street outside his office was the first street in the world to be illuminated by electric lamps. Charles Palmer developed the first rolled armor plating for warships. William Armstrong created the hydraulic crane as well as improved breech-loading artillery which he sold to both sides in the American Civil War. And yet, how these individuals turned their inventions into commercial enterprises, and the contribution or lack of contribution of accounting is largely under-researched. Armstrong is a case in point. A lawyer by profession and amateur inventor by inclination he created a company to exploit his inventions that at its height employed over 70,000 men in Newcastle and was the only company at the time capable of arming warships as well as building them. Accounting history remains silent on these Victorian undertakings even though the commercial exploitation of scientific and technological advances is a subject that is regarded as key by modern universities.

Newcastle is a beautiful and friendly city located on the edge of the Northumberland National Park and the Scottish Borders. Facts about the region: Northumberland has the largest density of castles and lowest density of people in

England, a reflection of its turbulent and bloody past in which it stood as a buffer zone between the English and the Scots. It is one of the few places in the country where one can walk in the hills all day without meeting a soul. The lack of intensive agriculture means that the county is rich in preserved prehistoric remains.

The area contains two UNESCO world heritage sites: Hadrian's Wall and Durham Cathedral. Hadrian's Wall marked the northernmost frontier of the Roman Empire. The wall passes through Newcastle which grew up round the Roman bridge. The fort of Vindolanda on the Wall is the only place in the early Empire outside Egypt where original accounting documents have survived.

Durham Cathedral was built by the Normans to house the shrine of St Cuthbert. St Bede (d.735) also lies here. He wrote the first history of England. The Anglo-Saxon kingdom of Northumbria was at its height in the 7th century. Its dominance over Britain as a whole is reflected in Edinburgh bearing the name of Edwin, one of its most famous kings. The new castle which gives Newcastle its name was originally built by the Normans c.1080 to subdue the local population and act as a defense against the Scots. The subsequent 12th century structure is remarkably well preserved and now stands at the end of platform 5 of Newcastle Central Station. Newcastle is the most northerly venue of the world congresses to date. It remains light until after 10.30pm in mid-July. The city has excellent transport links by air, boat and rail. It is 1.5 hours from Edinburgh, 1 hour from York (where Constantine was proclaimed emperor), and 3 hours from London by train. The international airport is connected to all international routes and we look forward to welcoming you in 2012.

James Anderson (1740-1798) and Son Account Books (1778-1805): A Variety of Settlements

Robert Bloom
John Carroll University

OVERVIEW

The Andersons were blacksmiths in Williamsburg and Richmond, Virginia during the mid-1700s to the turn of the century. Their customers included prominent figures in government. The account books which they kept are among the best preserved and neatest of their time, maintained at the Colonial Williamsburg Foundation Library in Williamsburg, Virginia. The handwriting is magnificent. Instead of facing pages, which appears to be the more common practice at the time, the books show debits and credits from individual accounts on the same page as in the following format:

Item	Debit	Credit

The debit entries are preceded by the word “to”; and the credit entries, “by.” That was customary in the 1700s in American account books. Account titles indicate the names of each customer, along with any titles they had. British currency—pounds, shillings, and pence—was used exclusively in the accounts. Unusual for accounts at this time, many seemed to be discharged by cash payment rather than barter. However, a number of settlements are made in barter of various kinds. The appendix provides a list and brief commentary on other American account books that the author has examined in recent years.

Referring to dignitaries among their customers, the account they kept for Thomas Jefferson shows the following:

(Continued on page 31)

(Continued from page 30)

p. 72	1780	His Excellency Thomas Jefferson
	Jan. 6	To putting 6 new shoes of his own on 2 horses
	Mar. 11	To 2 shoes for a horse

No currency figures are given, and no settlement is indicated. Apparently, the Andersons performed their services free of charge for Jefferson.

SETTLEMENTS

There are a number of different types of account settlements illustrated in these books. Moreover, the settlements are usually indicated by comments presumably made by the Andersons below each account, an approach to reflect account settlements that appears to be unique. However, the nature of the settlements was not unusual at the time. Consider the following accounts:

1. *The Rev. John Bracken*

1795		Dr.
March 26	To pointing a plough	£ s3 D
		9. 12. 2½
	To amount brought forward from Ledger A	£ 9. 15. 2½

“This account has been discharged by schooling some of the children of my father.”

2. *Samuel Shearer*

1794		Dr.
	To Repairing a Spindle for a fan	2s
April 20, 1804	This man cannot be found by me in Richmond or elsewhere.”	

3. *Mr. James Shields Junr*

1790		Dr.
[Bal.]		
Mar. 3		1..6..3

(Continued on page 32)

(Continued from page 31)

“This account appears to have been received by Leroy Anderson.” Apparently Leroy Anderson paid this account or used this account to settle his own account with James Anderson.

4. *John Rind—Richmond*

1791	Dr.
Oct. 13 [bal.]	151(s)..3(d)

“This account appeas[sic] to have been discharged by Journey work.”

5. *Sydney*

1791	Dr.
May 2 [bal.]	2..8..6

April 20, 1804. “I cannot find a man who will acknowledge this to be due from him and it has no Christian name affixed to it.”

6. *Julius Dandridge*

1792	Dr.
July 11	s
	10..

April 20, 1804. “This man swears the account has been paid.”

7. *William Carter Doctr*

1795	Dr.
April 12 [bal.]	7..8.11½

“My father purchased a house of this man and I imagine his account is settled.”

8. *Henry Banks—Richmond*

1795	Dr.
May 23 [bal.]	4..2..1½

“This man produced an account against this and a balance in his favor.” Either he had an account with Anderson as his customer or with another customer of Anderson to offset this account.

(Continued on page 33)

(Continued from page 32)

9. *William Duvall—Richmond*

1795	Dr.
May 16	22..8.5¾

April 20, 1804. Richmond. “This account was presented to Major W. Duval he stated that its amount partly discharged a bond which he held of my fathers.” The Anderson son apparently is overseeing these account settlements.

10. *Mr. John Foster*

1795	Dr.
Aug. 5 [bal.]	28..2.1½

April 20, 1804. “This man asserts that the amount of this account partly discharged an execution against my father in Norfolk.”

11. *Nimmo*

1794		Dr.	Cr.
June 22	By Mr. Kerr	6..9..8	8.16.--

“This account appears to be overbalanced.”

12. *Lenox & Davidson*

1793	Dr.
May 23 [bal.]	2.14.--

April 20, 1804. “These men are dead and their estates out of my reach.”

13. *Joseph Prentis*

1799		Dr.	Cr.
Jan. 9 [bal.]		38.17..6	17.-9.-½

“For the balance of this account a bond was taken, and disposed of by Hannah Anderson.”

14. *Dctr. James Curry*

1795	Dr.
April 12 [bal.]	£77.16.5-¼

(Continued on page 34)

(Continued from page 33)

“There are £46.17.4 credits to this account and as this man was the attendant Physician of my fathers family in Richmond I suppose it is balanced entirely by his account.”

CLOSING COMMENTS

The Anderson account books are so meticulously written, prepared, and kept that they are a pleasure to study. Most books of this nature from the 18th century are in poor condition. What is unusual about these books is the wide variety of account settlements clearly set forth in the account books. A selection of those settlements has been provided in this piece.

APPENDIX

The following are a sample of other American historical account books that the author has examined in recent years:

- Anonymous. *Wastebook or Day Journal, 1796-1797*. Washington and Lee University, Lexington, Virginia. (a merchant)
- J.S. Cleveland. *Account Book, 1850s*. Shanower Library, Geauga County Historical Society, Burton, Ohio. (a physician)
- Daniel Dayton. *Day Book, 1826-1852*. Shanower Library, Geauga County Historical Society, Burton, Ohio (a merchant)
- Jonathan Hale's Book, 1807, Western Reserve Historical Society, Cleveland, Ohio. (a pioneer)
- David King Amish Account Records, 1893. David Luthy's Amish Heritage Historical Library, Alymer, Ontario. (a merchant)
- Lemuel Punderson. *Account Book, 1816-1825*. Shanower Library, Geauga County Historical Society, Burton, Ohio. (a merchant and public official)
- Samuel Squire. *Account Book, 1799-1854*. Shanower Library, Geauga Historical Society, Burton, Ohio. (a merchant)
- Andrew Stuart. *Grocery Store, Accounts Receivable Ledger, 1887-1844*. Peninsula, Ohio Library, Summit County, Ohio. (a merchant)

Most of the foregoing books represent only accounts receivable and payable accounts. As the books served the stewardship needs of the merchant for whom they were prepared, financial statements were not prepared from these accounts. Many of the account settlements are in terms of barter as currency was scarce and not necessarily reliable. The account books usually are structured in terms of two facing pages, one for debits and the opposite for credits. Since there were no general or specialized journals, the entries are descriptive in nature, with debit entries reflecting

(Continued on page 35)

(Continued from page 34)

either goods or services provided by the account book merchant to customers, settlements of his accounts payable, or balance transfers to new accounts; credit entries reflecting settlements by customers of accounts receivable, obligations of the account book merchant to other parties, or balance transfers to new accounts. A “waste book” was usually kept to file invoices and other documents providing the basis for most of the entries in the accounts. None of the accounts was closed, but the ending balances in the accounts were transferred to new accounts when the accounts became full of entries.

The Deloitte Digital Collection, 1895-1983

Royce Kurtz and Dale L. Flesher
University of Mississippi

The National Library of the Accounting Profession at the University of Mississippi offers many resources for studying the history of the accounting profession around the world. The accountancy library holdings are the largest of any library in the world, including virtually everything published in English during the past century, and many earlier items, including some dating back to the 15th century. The total number of volumes that Ole Miss houses in the areas of accounting, auditing, taxation, and finance is believed to be in excess of 150,000. In addition to the books and over 1,000 accounting and finance journal titles, there are also tens of thousands of pamphlets, speeches, committee reports, photos, and courtroom documents that exist at no other library in the world. There are also hundreds of archival collections of old business records that serve as primary resources for all kinds of accounting research. The J. D. Williams Library at the University of Mississippi is truly the international center of accounting research, and many of its resources are available on the Internet to anyone within reach of a computer. The most recent addition to the Internet-available materials is the digitization of over 36,000 pages of Deloitte-related publications. The purpose of this article is to describe the various elements of the Deloitte Digital Collection, with particular emphasis on the research resources available.

The Deloitte Digital Collection is a collaboration between the University of Mississippi Libraries and the Deloitte Foundation. The Collection

(Continued from page 35)

started as an extensive bibliography of the works published by Deloitte's predecessor firms and a proposal to digitize and display those works on the Web. After refinements to the proposal and the bibliography, the project started June 1, 2009 and was finished May 31, 2010. Following is a summary of the project, including brief summaries of the material scanned, the scanning and digitizing process, the creation of metadata records, the selection and customizing of a digital collection management software, and finally the creation of Web pages to guide users through the collection.

Summary of Materials in the Deloitte Digital Collection

The Deloitte Digital Collection contains over three thousand items published largely by Haskins & Sells and Touche Ross, two of Deloitte's predecessor companies. Many of these publications are held only at the University of Mississippi Libraries and many more are held in only a few other locations around the world. Many of these items were originally part of the American Institute of Certified Public Accountants Library, which was acquired by the University of Mississippi in July, 2001. These items represent a unique repository of materials that highlight the history of one of the premier accounting firms in the world. Elements of the Digitized Collection includes:

A. Miscellaneous Items:

1. The *Haskins & Sells Engagements* book, 1901-1903, contains forms for 600 of the company's engagements. Also included is miscellaneous correspondence from 1900-1908.
2. A selection of books and pamphlets published by firm members prior to 1923, including some that exist at no other library in the world.
3. Books, pamphlets, and speeches published by the firms throughout their history, including biographies of early partners, firm histories, and a series of books on international tax practice.

B. Serial publications:

1. *Haskins & Sells Bulletin*, 1918-1932, contains over 737 articles; this was a newsletter discussing current accounting practices and the people, policies, and practices of Haskins & Sells.

(Continued on page 37)

(Continued from page 36)

2. *Quarterly* (Touche, Ross, Bailey & Smart), 1957-1967, containing 486 articles, is a company newsletter with numerous photographs featuring people and events in Touche, Ross, Bailey & Smart.

3. *Haskins & Sells Selected Papers*, 1955-1974, and consisting of 486 articles, are published scholarly works by firm members. Included in this digital collection are those articles not previously published elsewhere.

4. *Proceedings of the Touche Ross/University of Kansas Symposium on Auditing Problems*, 1972-1996, contains 207 articles, featuring scholarly articles by academics and practitioners alike on different auditing topics.

5. *H&S Reports*, 1964-1978, and *DH&S Reports*, 1978-1982, contain 200 articles featuring people, local offices, clients, and company-sponsored symposia and projects.

6. *Tempo*, 1968-1983, containing 150 articles, is a continuation of the *Quarterly* under Touche Ross. The initial issues feature the firm's people, offices, and clients. The *Tempo* then changed its editorial policy and focused each issue on a major theme of interest to the firm and its clients, e.g., trends in retail trade, crises in municipal government, and trends in computer software.

C. Supporting documents:

Publications are included in the collection that show the work of firm partners in the broader accounting profession.

Partners of the Deloitte family of firms have long played leading roles in the American Institute of Accountants and its successor, the American Institute of Certified Public Accountants. For example, Elijah Sells, John Niven, George Bailey, John Queenan, Robert Trueblood, and nine other firm partners served as president of the AICPA. Many firm leaders also contributed as committee chairs, e.g., Donald Bevis and Robert Trueblood, or long-standing members, e.g., Edward Kracke and Arthur H. Carter, of key committees. Included in this digital collection are the following standards and reports, digitized with the permission of the AICPA:

1. AICPA. Committee on Auditing Procedure.

Statements on Auditing Procedure, 1 (1939) – 54 (1972).

(Continued on page 38)

(Continued from page 37)

Case Studies in Auditing Procedure 1 (1947) – 14 (1972).

2. AICPA Committee on Accounting Procedure.

Accounting Research Bulletins 1 (1939) - 51 (1959).

3. AICPA. Committee on Accounting Terminology.

Accounting Terminology Bulletins 1 (1953) - 4 (1957).

4. AICPA. Long Range Objectives Committee.

Profile of the Profession, 1965 (minutes of the committee)

John Carey's book, *The CPA Plans for the Future*.

5. AICPA. *Study Group on the Objectives of Financial Statements*, 1973 (commonly referred to as the *Trueblood Report*).

6. Government publications. These include the famous *Dockery Commission Report*, the project that brought Charles Waldo Haskins and Elijah Watt Sells together, and the New York Court of Appeals summary of the *Ultramares* case, that changed the legal responsibilities of auditors in the U.S. SEC documents relating to Haskins & Sells and Touche Ross are also included.

Scanning and Digitizing

Three thousand and one objects were scanned and digitized for the project. The objects are, as described above, books, pamphlets and articles from newsletters, journals, annuals, and symposia. Both in-house equipment and commercial firms were used for the scanning, digitizing, and OCR (optical character recognition) procedures. The final product is a searchable PDF with text under image. ABBY FineReader was the OCR software used both in-house and by the commercial vendor.

Backstage Libraries was the commercial vendor selected to scan, digitize, and OCR the Quarterly, H&S Reports, DH&S Reports, and the Tempo. A commercial vendor was used for these publications to ensure the quality of photographs and the color in the digital product. The Backstage Libraries' digital initiatives department was originally a unit of OCLC (Online Computer Library Center). The University of Mississippi Libraries reviewed, proofed, and edited all materials that were scanned and digitized to ensure quality and completeness.

(Continued on page 39)

(Continued from page 38)

Metadata Creation

The 3,000 books, pamphlets, and articles were all catalogued using the metadata standard, Qualified Dublin Core. Dublin Core is the library standard for cataloging digital objects. The Qualified Dublin core records in this collection contain information in twenty-two fields. Many of the fields were customized to hold specific kinds of information, e.g., Department or branch offices in the firm.

Digital Collection Management Software and Web Page Design

Collections of digital objects on the Web must be stored, retrieved, searched and displayed. The larger the collection and the more search strategies to retrieve documents that one wants, the more sophisticated the Digital Collection Management Software must be. The University of Mississippi Libraries selected Contentdm as the platform to host its digital collections. Contentdm is owned and supported by OCLC, a major provider of library products and services nationally and internationally. Over 2,000 libraries worldwide use Contentdm to host their digital collections.

The University of Mississippi Libraries' Webmaster has designed a series of Web pages to provide a portal for the digital collections and to explain the search strategies and functionality of Contentdm. The introductory Web page for the University's digital accounting collections is found at:

<http://clio.lib.olemiss.edu/accounting/index.php>

The home page for the Deloitte Digital Collection:

<http://clio.lib.olemiss.edu/accounting/deloitte.php>

Contentdm allows the Web administrator a great deal of flexibility in the design of different search and display features. Browse searches and advanced keyword searches are both important features of the Contentdm platform.

A major feature of the Deloitte Collection is its browse indexes, which allow the researcher to quickly locate information by title, author, contributor, subject, personal name, portrait, or office. Drop down boxes let the user immediately see what terms actually occur in the Collection.

(Continued on page 40)

(Continued from page 39)

The Personal Name, Portrait and Office/Department browse indexes are designed just for the Deloitte Collection. Individuals and the branch offices where they worked were identified by skimming each publication and indexing the names and offices found. The captions for each photograph were also perused for the names of the people in the photograph. This labor-intensive part of the metadata record creation will greatly enhance the usability of the Collection by providing users with unique and important access points to the documents. Scholars may quickly locate articles that have brief references to individuals using the Personal Name browse index, and then locate each occurrence of that name in the article by using the search box furnished for each document in the collection.

The Portraits browse index allows the user to retrieve photographs of individuals. Thousands of Deloitte's previous employees are identified in both individual and group photographs. One can quite literally watch many of the famous accountants of the twentieth century grow old in a succession of photographs spanning twenty years. Rare photographs of the early founders and their office staff are also easily located in the collection using the Portraits browse index.

The Subject browse index uses Library of Congress subject headings and allows users to track different topics whether they be restaurant reviews by Haskins & Sells staff or articles about changes in tax law in the petroleum industry.

Sophisticated keyword searching is also available by following the "Advanced Search" link and selecting the Deloitte Collection from the menu. The researcher may search different terms in different fields simultaneously, search the full text of the entire collection, or limit a search to a particular periodical.

In summary, the University of Mississippi Libraries has created an attractive, sophisticated, and usable interface for the Deloitte Digital Collection and looks forward to hosting the collection for years to come. Regardless of a person's research interests, if it is accounting related, there was probably a Deloitte person involved in the past century; that can be determined in the Deloitte Digital Collection at the Ole Miss Library.

(Continued on page 41)

(Continued from page 40)

Other Digitized Collections at Ole Miss

The Deloitte Collection is not the only digitized collection on the Ole Miss Library website. In 2002, the leadership of the Patterson School of Accountancy asked the U. S. Congress to consider providing a grant for digitization of some of the accountancy holdings in the library. This resulted in a \$350,000 federal grant that permitted the library to purchase the equipment necessary to begin a digitization program. Among the first things digitized were AICPA exposure drafts. The reference librarians had noticed that one of the primary requests was for out-of-date exposure drafts relating to AICPA auditing standards and statements of position. Thus, digitizing these documents made available a valuable resource, and cut down on the work of the reference librarians who had been making copies of exposure drafts to respond to call requests.

Another early digitization project was the digitizing of the past issues of the Accounting Historians Journal and The Accounting Historians Notebook. Now, researchers from anywhere in the world can access the Ole Miss library and conduct a full document search of any article published in the Accounting Historians Journal or the The Accounting Historians Notebook. Since the digitized items are fully searchable, a researcher can often find references in publications that might otherwise be overlooked.

Still another digitization project has involved documents—mostly small pamphlets—published prior to 1924. Anything published prior to 1924 is in the public domain and not subject to copyright protection, so the library staff, headed by Dr. Royce Kurtz, has selected “interesting” documents that are not available elsewhere for digitization. Many of these are quite intriguing; for example, one such item is Accountants’ Directory and Who’s Who, published in 1920. This searchable volume contains the name of every CPA in America in 1920 and gives some background information on each individual. Photos and cartoons have also been digitized. See the website for more examples.

Conclusion

The Library at the University of Mississippi is arguably the best place in the world for the study of the history of the accounting profession. Virtu-

(Continued on page 42)

(Continued from page 41)

ally every secondary source that ever existed is available at Ole Miss and many primary resources as well. The accountancy library holdings at Ole Miss are the largest of any library in the world, with virtually everything published in English during the past century, and many earlier items. As time passes, more and more of that collection is being made available on the Internet. The Deloitte Digital Collection represents a valuable historical resource for the accounting, business, and scholarly communities. Anyone interested in the history of accounting, the history of Haskins & Sells, Touche Ross, and the hundreds of smaller companies that merged with them to create the global accounting firms of the twentieth century will find this collection a treasure. It is a treasure created by the collaboration of the University of Mississippi Libraries and the Deloitte Foundation. It is a collaboration that will, hopefully, continue through the years in order to increase the size and importance of the Deloitte Digital Collection, a collection that will become a vital resource for the history not only of Deloitte, but the larger accounting community as well.

Selected Accounting History Conference Presentations for 2010

Global Thought Leadership



**2010 American Accounting Association Annual Meeting
and Conference on Teaching and Learning in Accounting**
July 31 – August 4, 2010 in San Francisco, CA

History Presentations at the American Accounting Association 2010 Annual Meeting and Conference

August 2, 2010

10:15 am – 11:45 am Concurrent Sessions

1.39 Opening the Door to Accounting History: The Virtual Museum and Archive at www.sechistorical.org.

Moderator: Carla L. Rosati, SEC Historical Society

Panelists: Robert Colson, Grant Thornton; Zoe-Vonna Palmrose, University of Southern California; Gary J. Previts, Case Western Reserve University

2:00 pm – 3:30 pm Concurrent Sessions

2.37 Historical Advances in European Accounting

Moderator: Giuseppe Galassi, University of Parma

Plantation Accounting and Management Practices in the United States and

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

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

The French Canal du Midi at the 17th Century: Accounting Gaps and Financial Innovations. Jean-Guy Degos, Bordeaux University; Christian Prat dit Hauret, Bordeaux University

The Origin and Development of an International Advanced Accounting Instruments: Matrix Accounting and Spreadsheets. Andrea Cilloni, University of Parma

4:00 pm – 5:30 pm Concurrent Sessions

(Continued on page 44)

(Continued from page 43)

3.40 American Corporate Accounting Pioneers

Moderator: Angelica Santos, Faculdade Mauricio de Nassau

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

A Historical View of Management Accounting in the Early Years of Ford Motor Company. Yvette J.

Lazdowski, Plymouth State University Discussant: Deirdre M. Collier, Fairleigh Dickinson University

The Chesapeake and Ohio Canal Company: A Financial History. Robert W. Russ, Northern Kentucky University; Gary John Previts, Case Western Reserve University; Edward N. Coffman, Virginia Commonwealth University Discussant: Angelica Santos, Faculdade Mauricio de Nassau

August 3, 2010

2:00 pm – 3:30 pm Concurrent Sessions

5.50 Chinese Accounting: Ancient to Modern

Moderator: Shaopeng Li, Temple University

Conjunctures or Disjunctures in Western and Chinese Accounting and Management History? More Questions than Answers. Keith W. Hoskin, Warwick Business School; Richard Henry Macve, London School of Economics Discussant: Hiroshi Okano, Osaka City University

An Institutional History of Management

Accounting in China: Transforming Process of Scientific Management at Shenxin Mills of Rongjia in the Early 20th Century. Hiroshi Okano, Osaka City University; Luoluo Li, Osaka City University Discussant: Fang-Chun Liu, Temple University

August 4, 2010

2:00 pm – 3:30 pm Concurrent Sessions

8.32 Accounting during Times of Financial Problems

Moderator: Andrea Cilloni, University of Parma

Understanding the Responses of Professional Accounting Bodies to Crises: The Case of the Australian Profession in the 1960s. Garry Carnegie, University of Ballarat; Brendan Thomas O'Connell, RMIT University Discussant: James J. McKinney, University of Maryland

8.33 Biographical and Genealogical Research

Moderator: Stephen Walker, Cardiff Business School

Women Accountants in the 1880 U.S.

Federal Census. Diane H. Roberts, University of San Francisco Discussant: Stephen P. Walker, Cardiff Business School

Mr. Briloff Goes to Washington. E. Richard Criscione, Morehead State University Discussant: Tony Tinker, Baruch College–CUNY

Ernest R. Breech: Award-Winning CPA and Corporate Financial Troubleshooter. Dale L. Flesher, The University of Mississippi; Gary John Previts, Case Western Reserve University; Stephen R. Moehrle, University of Missouri–St. Louis

4:00 pm – 5:30 pm Concurrent

(Continued on page 45)

(Continued from page 44)

Sessions

9.29 Historical Perspectives on Accounting

Moderator: Maef Woods, Wayne State University

A Historical Perspective of the Collision of Financial Reporting and Management. Sheldon R. Smith, Utah Valley University

Evaluating Government Performance at the State Level: An Historical Per-

spective. Annette Pridgen, The University of Mississippi; Dale L. Flesher, The University of Mississippi

August 2, 2010

9:45 am – 11:00 am Research Interaction Session I

Board 31 A History of Financial Reporting in China. Lan Peng, Zhongnan University of Eco&Law

Accounting History

The sixth *Accounting History* International Conference

“Accounting and the State”

Wellington, New Zealand

18 – 20 August 2010

August 18, 2010

3:30 pm – 4:30 pm Panel Discussion

“Does Accounting History Matter?” Panel Members: Lee Parker, Joint Editor, *Accounting, Auditing and Accountability Journal*; Christopher Napier, Joint Editor, *Accounting Historians Journal*; Garry Carnegie, Joint Editor, *Accounting History*; Brian West, Joint Editor, *Accounting History* & Chair: Carolyn Cordery

August 19, 2010

8:30 am – 9:30 am Plenary Session 1

Nola Buhr. “*From Cash to Accrual and Domestic to International: Government Accounting Standard Setting in the last 30 years.*”

9:30 am – 10:30 am Parallel

Session 1

Rūma Whā: Public accounts

(Session Chair: Rachel Baskerville)

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

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

Rūma Toru: Accounting and monetary policy

(Session Chair: Deirdre Collier)

Juan Baños Sánchez-Matamoros, Concha Álvarez-Dardet Espejo & Fernando Gutiérrez Hidalgo. *Accounting for monetary policy: The enactment and implementation of the ordinances of the coin houses 1730.*

Nobuko Takahashi. *The role of modern*

(Continued on page 46)

(Continued from page 45)

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

Rūma Rua: Accounting, NPFM and public policy

(Session Chair: Garry Carnegie)

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

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

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

Rūma Whā: Accounting and professionalization

(Session Chair: Christopher Napier)

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

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

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

Rūma Toru: Accounting and the nation I

(Session Chair: Phillip Cobbin)

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

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

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

in Romania: A historical analysis.

Rūma Rua: Accounting and religion

(Session Chair: Carolyn Cordery)

Vassili Joannides & Nicolas Berland.

Keeping accounts by the Book: Revolution(s) of accounting.

Jesús D. López Manjón, Juan Baños Sánchez-Matamoros & Concha Álvarez-Dardet Espejo. *Awareness to accounting and role of accounting at religious organisations. The case of brotherhoods of Seville at the second half of the 16th century.*

Gregory A. Liyanarachchi. *Sensibility of accounting.*

Rūma Tahi: Accounting and gender

(Session Chair: Margaret Lightbody)

Stefania Licini. *Assessing female wealth in 19th century Milan, Italy.*

Aila Virtanen. *Accountability to the nation –The Finnish Lotta Svärd organization.*

Colleen Hayes, Catherine Ikin & Leanne Johns. *Field, capital and habitus: An oral history of women in accounting in Australia during World War II.*

1:30 pm – 3:00 pm Parallel Session 3

Rūma Whā: Accounting and race

(Session Chair: Grant Samkin)

Shanta Davie & Thomas Tyson. *Accounting, Indian indentured labour and total institutions.*

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

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

(Continued on page 47)

(Continued from page 46)

indigenous rights: The case of the Baryulgil.

Rūma Toru: Public sector accounting and accountability: Italian perspectives

(Session Chair: Lúcia Lima Rodrigues) Massimo Sargiacomo, Stefania Servalli and Garry Carnegie. *Accounting for killing, accountability for death.*

Luca Bartocci & Damiana Lucentini. *The evolution of state paradigms and accounting language from the past to the present day: An analysis of possible correlations in the light of the Italian experience.*

Augusta Consorti & Stefania Migliori. *The completion of the model of Ancien Regime and transition to liberal state: The case of the accounting and administration of the Kingdom of Naples.*

Rūma Rua: Accounting and the rise or demise of organisations

(Session Chair: Elaine Evans)

Roy Chandler. *An icon in auditing history: The company, the characters and the case of the Kingston Cotton Mill.*

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

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

Rūma Tahi: Valuation, debate and accounting practice

(Session Chair: Tony van Zijl)

Sebastian Hoffmann. *A historical view on the political fair value debate in Germany.*

David Alexander & Stefania Servalli. *Economia aziendale and financial valuations in Italy: Some contradic-*

tions and insights.

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

3:30 pm – 5:00 pm Parallel Session 4

Rūma Whā: Accounting standards and harmonisation

(Session Chair: Aila Virtanen)

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

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

Bernadette Devonport & Tony van Zijl. *Standard setting for financial reporting in the New Zealand public sector.*

Rūma Toru: Accounting and forms of control

(Session Chair: Yves Levant)

Jean-Guy Degos. *From awkward government to powerful governance: State control on French accounting structures.*

Shanta Davie. *Accounting for the politics of control ontology.*

Bernardo Bádiz-Lazo & Masayoshi Noguchi. *Improving a system of internal control and the role of the Chief Registrar of friendly societies making an order under the regulation of the Building Societies Act, 1960: the cases of small-sized building societies.*

Rūma Rua: Accounting regulation

(Session Chair: Brian West)

David Alexander & Stefania Servalli.

(Continued on page 48)

(Continued from page 47)

The State and/of accounting regulation.

Sandra van der Laan. *The history of a regulatory intervention: Creating closed groups.*

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

Rūma Tahī: Accounting, ethics, and social welfare: A New Zealand perspective

(Session Chair: Jill Hooks)

Gina Xu, Keith Hooper & Semisi Prescott. *“Take honour from me and my life is done” – The Code of Ethics and accounting practices in New Zealand.*

Carolyn Cordery & Shasa Halford. *Funding social services: An historical analysis of responsibility for citizens' welfare in New Zealand.*

Andrew M. C. Smith. *The history of international social security harmonisation in New Zealand: From Empire to the world.*

5:00 pm – 6:00 pm Plenary Session 2

Delfina Gomes (co-author Massimo Sargiacomo) *“Accounting and Accountability in Local Government”.*

Chair: Lúcia Lima Rodrigues

August 20, 2010

8:15 am – 10:15 am Parallel Session 5

Rūma Whā: Issues in cost and management accounting

(Session Chair: Lee Parker)

Yves Levant & Marc Nikitin. *Can management and financial accounting be fully re-integrated? The example of the French système croisé.*

Nandini Chandar, Deirdre Collier & Paul

Miranti. *Standardization of information for planning and control: Graphical representation of management accounting information at AT&T during the 1920s.*

Alessandro Mura & Clive Emmanuel.

Transfer pricing: The early Italian contributions.

Yves Levant and Henri Zimnovitch.

Contemporary evolutions in costing methods: The example of the French equivalence methods.

Rūma Toru: Issues in auditing

(Session Chair: Morina Rennie)

Grant Samkin. *The audit function: Evidence from the English East India Company.*

Peter Öhman & Eva Wallerstedt. *The development of audit regulation in Sweden and the strengthening of the position of the profession.*

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

Sunil Dahanayake & Kerry Jacobs. *Value for money auditing in the state of Victoria: The early period.*

Rūma Rua: Universities, accounting academics, and publishing patterns

(Session Chair: Nola Buhr)

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

Anil Narayan & Keith Hooper. *The role of government towards encouraging the development of academic research commercialisation in New Zealand Universities: A historical overview of policy.*

David Sutton, Tony van Zijl & Carolyn Cordery. *Steps towards the develop-*

(Continued on page 49)

(Continued from page 48)

ment of a coherent theory of accounting regulation.

John B. Ryan. *Canning's legacy.*

Rūma Tahi: Foucauldian perspectives on accounting development

(Session Chair: Michael Gaffikin)

Alessandro Lai, Giulia Leoni & Riccardo Stacchezzini. *Governmentality rationales and calculative devices: The rejection of a territorial barter proposed by the King of Spain (XVII century).*

Hilmi Erdogan Yayla. *Accounting and the art of writing.*

Hilmi Erdogan Yayla. *Accounting and the art of writing.*

10:45 am – 12:15 pm Parallel Session 6

Rūma Whā: Accounting practices: Italian perspectives

(Session Chair: Stefania Licini)

Stefania Servalli. *Interface of power and charity: The case of MIA in Italy in the 16th and 17th centuries.*

Mariarita Pierotti, Enrico Deidda

Gagliardo & Salvatore Madonna.

The "Teatro alla Scala" in Milan: The support of the financial statement to governance models from 1921 to 1946.

Alan Sangster. *Narrowing the search for the source of Pacioli's treatise on bookkeeping and business.*

Rūma Toru: Taxation policy

(Session Chair: Carolyn Fowler)

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

Judith Pinny. *The ugly sister with a sweet tooth? Food consumption as an indirect tax base in New Zealand 1840-2010.*

James Ryan. *How New Zealand schools cope with the tax system.*

Rūma Rua: Finance and financial history

(Session Chair: Monica Keneley)

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

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

Rūma Tahi: The accounting profession in developing nations

(Session Chair: Delfina Gomes)

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

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

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

1:15 pm – 2:45 pm Parallel Session 7

Rūma Whā: Accounting across borders

(Session Chair: Alessandro Lai)

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

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

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

(Continued on page 50)

(Continued from page 49)

ia and South Africa a comparative perspective.

Rūma Toru: Accounting history and accounting education

(Session Chair: Maria Cadiz Dyball)

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

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

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

Rūma Rua: Accounting and the nation II

(Session Chair: Stefania Servalli)

Claudia Lima Felix, Danielle Oliveira,

Lino Martins da Silva & Renato

Trisciuzzi. *Fragments of accounting Brazilian thought: Historical background from colony to Empire.*

Prem Yapa & Kerry Jacobs. *Accounting in transition in the transitional economy: The case of Cambodia.*

Mahesh Joshi & Jasvinder Sidhu. *Accounting histories vis-à-vis pre-modern and modern societies: A special reference of India's past and present.*

Rūma Tahi: Contrasting case studies in accounting history

(Session Chair: Shanta Davie)

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

Graham Francis & Grant Samkin. *Accounting artefacts as a source of history: A microhistorical case study.*

Nacanieli Rika. *Strategic accounting policy choices: Case studies of state owned entities in Fiji.*

4:15 pm – 5:30 pm Plenary Session 2

Michael Gaffikin. *“What is (Accounting) History?”*

Chair: Paul Miranti



THE INSTITUTE
OF CHARTERED
ACCOUNTANTS
IN ENGLAND AND WALES

22nd Accounting & Business History Research Unit Annual Conference

Programme

6-7 September 2010

September 6, 2010

1:05 pm – 2:00 pm Keynote Address

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

Chair: Trevor Boyns

2:00 pm – 3:30 pm Parallel Sessions

Room 0.85:

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

(Continued on page 51)

(Continued from page 50)

ing: First and Second Comings.

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

Yves Lévant & Marc Nikitin. *Can management and financial accounting be fully re-integrated? The example of the French système croisé.*

Room 0.86:

Chair: Dick Edwards

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

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

Carien van Mourik. *Equity theories and financial reporting: past, present and future.*

4:00 pm – 6:00 pm Parallel Sessions

Room 0.85:

Chair: Chris Poullaos

Philip O'Regan. *Accountants and the accounting profession in Edwardian Dublin.*

Phillip E. Cobbin & Geoff Burrows. *Drafting of a Profession :The register of Australian accountants for national service in the war of 1939-45.*

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

Derek Matthews. *The social class background of members of the ICAEW and the AICPA: some historical*

data and implications.

Room 0.86:

Chair: Bob Parker

Greg Stoner. *Obfuscation in goods inventory accounts and the rise of capitalism.*

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

Alan Sangster & G. Scataglinibelghitar. *Luca Pacioli: the Father of Accounting Education.*

Peter Clarke, Ciarán Ó hÓgartaigh & Margaret Ó hÓgartaigh. *Charles Hubert Oldham and the Context of Commerce Education in Pre-Independence Ireland.*

September 7, 2010

9:00 am – 11:00 am Parallel Sessions

Room 0.85:

Chair: Yannick Lemarchand

Enrico Bracci & Laura Maran. *From the Pope's dominance to the Napoleon's occupancy: Accounting spill-over within the Administration of Ferrara municipality.*

María Dolores, Capelo Bernal, Pedro Araújo Pinzón & Domi Romero Fúnez. *Religion, responsibility and accounting: an exploratory study about a family during the period 1809-1813.*

Catalin Nicolae Albu, Nadia Albu & David Alexander. *Accounting Change in Romania – A Historical Analysis*

Sami El Omari, Government and accountants: Morocco in the 19th century.

Room 0.86:

Chair: Roy Chandler

David Alexander & Stefania Servalli. *The State and/of Accounting Regu-*

(Continued on page 52)

(Continued from page 51)

lation.

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

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

11:30 am – 1:00 pm Parallel Sessions

Room 0.85:

Chair: Derek Matthews

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

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

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

Room 0.86:

Chair: Richard Macve

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

the emergence of rate of return information.

Andy Holden, Warwick Funnell & David Oldroyd. *The production of performance measures and detailed costings by the management of the Newcastle Infirmary in the mid to late nineteenth century - an aid to decision making or a means of self justification?*

Mark Christensen, Susan Newberry & Bradley N. Potter. *The role of global epistemic communities in enabling accounting change: Creating a 'more business-like' public sector.*

2:15 pm – 3:45 pm Parallel Sessions

Room 0.85:

Chair: Steve Walker

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

Monia Castellini & Laura Maran. *Castrocaro and the Land of Sun: Local Administrative styles and accounting implications during the de' Medici and Lorena's dominations (1513, 1776).*

Abdel K Halabi, Peter Kruger & Lionel Frost. *Are Australian Football Clubs more Accountable? A Historical case study.*

Accounting in Economic Recovery and Reform

September 30–October 2, 2010 · The Ohio State University · Columbus, Ohio



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

October 1, 2010

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

Session 1B: Accounting and Institutional Development

Moderator: Paul Miranti

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

(Continued on page 53)

(Continued from page 52)

Graphical Standardization of Management Accounting Information for Planning and Control at AT&T in the 1920s. Nandini Chandar, Deirdre Collier, and Paul Miranti.

The Efficacy/Inefficiency of Accounting in Controlling Labour During the Transition from Slavery in the United States and British West Indies. Richard K. Fleischman, David Ouldroyd, and Thomas N. Tyson.

Session 1C: Economics and the Firm

Moderator: Anil Arya

Input Markets and the Strategic Organization of the Firm. Anil Arya and Brian Mittendorf.

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

The Role of the State and the Evolution of Corporate Governance. C. Richard Baker and Bertrand P. Quere.

October 2, 2010

10:00 am – 11:30 am Concurrent Paper Sessions

Session 2A: Securities Regulation

Moderator: Gary Previts

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

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

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

Session 2B: The International

Profession

Moderator: Sridhar Ramamoorti
(Kennesaw State University)

Research on the Constructing of Accounting Legal System in the Internet Era Based on the Critiques of Accounting Standards. Song Xiaoming and Li Yingqi.

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

Establishing of China Accounting Hall of Fame: The Background, Progress, and Historical Significance. Shao Ruiqing, Li Yingqi, Song Xiaoming, and Huang Chenggen.

Session 2C: The Auditing Profession

Moderator: Jane Mutchler

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

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

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

1:00 pm – 2:30 pm Concurrent Paper Sessions

Session 3A: History and Tax Policy

Moderator: James McKinney

Accountants at the Service of the State: Progressive-Era Reform of Property Tax Administration in New Mexico, Arizona, and Nevada. Stephanie Mousalli.

The Unintended Consequences of Tax

(Continued on page 54)

(Continued from page 53)

Policy. William H. Black.

The Tax Free State. Robert W. Russ.

Session 3B: Individuals and Organizations

Moderator: Dale Flesher

The Contributions of a Big-4 Firm to World War II. Dale L. Flesher, Gary

John Previts, and Andrew D. Sharp.
An 'Insider Look' at Irving Fisher and Accounting: A Serious Case of Arrested Development. Richard Vangermeersch.

James Bennett: An Early American Educator. George C. Romeo and John T. Rigsby.

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

Calls for Papers and Other Announcements

Please send your accounting history related announcements for publication within the Accounting Historians Notebook to Jim McKinney at 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 or David Oldroyd at david.oldroyd@ncl.ac.uk ***Papers will be subject to a blind peer reviewed process.***



A Global History of Accounting, Financial Reporting and Public Policy: Europe

Studies in the Development of Accounting Thought, Volume 14A

Volume Editors: Gary J. Previts, Peter Walton and Peter Wolnizer

ISBN: 9780857246714

Emerald Group Publishing Limited 2010

Forthcoming: December

Volume 14A is the first part of a four volume set focusing on the global history of accounting, financial reporting and public policy. This volume addresses ten European economies, including France, Germany, Italy and the UK as well as the Netherlands, Belgium, Spain, Poland, Sweden, and Switzerland. Each chapter is authored by a specialist from the country concerned.

The Global Accounting History four volume set aims to establish a benchmark reference source that covers the evolution of accounting, financial reporting and related institutions for all major economies in the world in a comparable way.

To place an advance order for this title, please contact Emerald at Turpin Distribution Services:

UK & Rest of World Customer Services

Tel: +44 (0) 1767 604951

E-mail: custserv@turpin-distribution.com

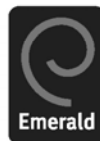
Americas Customer Services

Tel: +1 860 350 0041

Fax: +1 860 350 0039

E-mail: turpinna@turpin-distribution.com

To arrange a standing order for this series, please e-mail your order to: books@emeraldinsight.com



Research you can use

<http://books.emeraldinsight.com>

www.tandf.co.uk/journals/rabf

Journal Refocus in 2011



New Editor for 2011:
Stephen Walker, Cardiff University, UK

Accounting History Review

Previously Accounting, Business & Financial History

 Routledge
Taylor & Francis Group

accounting history research
theory auditing economics



Accounting History Review (AHR) is an international forum for the publication of scholarly articles on the history of accounting in diverse periods and places. Submissions are invited which investigate:

- continuities and changes in accounting theories, practices and institutions;
- the technological, economic, organisational, ideological, social, political and cultural contexts in which accounting has emerged and operated;
- the impacts of accounting in these multiple arenas.

The following are also within the scope of the journal:

- histories of auditing, accountability and taxation;
- investigations which reveal the interfaces between accounting, business, finance and management in the past;
- historical explorations of the relationship between accounting and other quantitative technologies;
- studies of the past which inform understandings of accounting in the present.

Original studies emanating from any historiographical tradition or theoretical approach are invited, as are papers which discuss methodologies and innovations in historical research. Reflective of its ecumenical intent, cross-disciplinary ethos and quest for engagement, **AHR** also welcomes contributions from scholars operating in the wide range of subject areas with which accounting connects.

The journal offers an arena for scholarly discussion and argument in accounting history. With a view to constructively advancing research agendas the editor seeks shorter polemical pieces which encourage debate or explore controversies, as well as critical bibliographical reviews and surveys which focus on particular countries and themes in accounting history research.

www.tandf.co.uk/journals/rabf

- Online sample copy
- Forthcoming articles
- Free articles
- Back issues
- Content alerts
- Submission details
- Pricing and ordering
- Library recommendation form
- Online Business & Management Archive and Collection

Since the successful launch of *Accounting, Business & Financial History (ABFH)* in 1990 there has been a considerable expansion of accounting history research. The refocusing of the journal reflects the emergence of accounting history as a discipline in its own right, the high accounting history content of *ABFH* and the extent to which researchers in the field increasingly engage with a wide range of disciplines in addition to business and financial history.

New Editor:
Stephen Walker
Cardiff Business School
Aberconway Building
Cardiff University
Cardiff CF10 9EU
UK

Email: walkers2@cardiff.ac.uk



*Regnum Legionense: Computandi ratio MC annos historia
adhibita*

(Kingdom of León: The accounts of 1100 years of history)

7th CONFERENCE ON ACCOUNTING HISTORY

Leon, Spain, November 10-12, 2010

TECHNICAL PROGRAM

- November 10
- 16:30 -Inaugural Speech. Gianfranco Cavazzoni (Università degli Studi di Perugia, Italy): *Tractatus Mathematicus ad discipulus perusinos*
 - 17:30 -Esteban Hernández-Esteve (Universidad Autónoma de Madrid): *Sale of trades, nobilities and jurisdictions registered in the accounts of the Royal Factory of the Kingdoms of Spain (1557-1560)*
 - 18:45 -Eduardo R. Scarano (Universidad de Buenos Aires): *Methodological aspects of double entry bookkeeping and accounting value*
 - 19:45 -Panel on Economic and Accounting History: *From mutual ignorance to mutual necessity*
Chair: Esteban Hernández-Esteve
Speakers: Antonio Miguel Bernal (Universidad de Sevilla)
Rafael Donoso Anes (Universidad de Sevilla)
José Maria González Ferrando (Comisión de Historia de la Contabilidad)
- November 11
- 9:30 -Betsabé Caunedo del Potro (Universidad Autónoma de Madrid): *The development of medioeval trade and its repercussion on merchants' techniques*
 - 10:00 to 14:00 -Parallel sessions
 - 16:00 -Jesús Basulto Santos (Universidad de Sevilla): *Some accountings items related to the calculation of probabilities*
 - 7:00 -Francisco Javier Quesada Sánchez (Universidad de Castilla-La Mancha): *Family, social and financial economy in the Kingdom of León between 900 and 1230. An approach*
- November 12
- 10:00 to 13:00 -Cultural activities. Visits to the museums of St. Isidoro in Leon and the Episcopal Palace, built by Gaudi, in Astorga
 - 13:00 -Closing speech. Giuseppe Catturi (Università degli Studi di Siena): *Influences and Reflexes of Accounting History in Italy and Europe*



Saint-Petersburg State
University

**International Scientific
Conference
Sokolov reading
“View from the Past into
the Future”
10-11 February 2011
St. Petersburg**



**Section of Social and
Economic Problems
and Statistics of
St. Petersburg House of
Scientists,
Russian Academy of
Sciences**

Dear Colleagues,

We invite you to participate in the International Conference of Accounting Theory and History, “View from the Past into the Future,” dedicated to the memory of Dr. Professor Yaroslav V. Sokolov.

The Conference will be held in St. Petersburg, 10/11 February 2011.

Venue: House of Scholars named Maxim Gorky (Saint Petersburg, Dvortsovaya naberezhnaya, 26). The Faculty of Economics of Saint-Petersburg State University (Saint Petersburg, Tavricheskaya street, 23).

Deadline for contributed papers and reports is 10th of December 2010. These should be emailed to: **conference.spb.2011@gmail.com**.

An edition of conference materials approved by Organizing committee is planned.

If a Russian Visa is required for your participation in the Conference, please, send a copy of the first page of your passport with your name and passport validity as soon as possible (preferably **before November 10**). It is necessary to prepare an official invitation which we will send to you to apply for a Visa in the Russian Consulate.

List of hotels located near the conference venue: Kempinski Hotel Moika 22, Отель Резиденция на Мойке, Nevsky Grand Hotel, Талион Империял Отель, Pushka Inn Hotel, Отель Дворы Капеллы, Park Inn Nevsky. St. Petersburg is connected by direct air links to major cities and capitals of Europe and the U.S. The travel agency, carrying out visa support, works for the participants of the Conference: www.citybooking.ru office@citybooking.ru. The Agency will assist in selecting a hotel in the most convenient city quarter for you. If you have any questions concerning accommodation and cost of the hotels, please address them to: **conference.spb.2011@gmail.com**. If you need an urgent visa and you cannot send necessary data before 10 November, contact us.

Chairman of the Scientific Section of
Social and Economic Problems and
Statistics of St. Petersburg House of Scientists
named Maxim Gorky Russian Academy of Sciences
Member-in- correspondent of RAS, Professor I.I. Eliseeva



XVITH CONFERENCE OF ACCOUNTING AND MANAGEMENT HISTORY
XVI^e JOURNEES D'HISTOIRE DE LA COMPTABILITE 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. *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 23rd**, 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



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@rsmith.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 will 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 for further details when available and on-line registration.

Accounting History

Call for Research Proposals

The second *Accounting History* International Emerging Scholars' Colloquium

Vallendar/Koblenz
Germany

13-15 July 2011

Organized in cooperation with
WHU – Otto Beisheim School of Management

This international forum is designed for emerging scholars of all ages and career stages, including doctoral degree students, new faculty and other emerging accounting researchers who have an interest in accounting's past and present and who seek directions and guidance in embarking upon and undertaking specific historical accounting research projects.

The second forum will be hosted by the WHU – Otto Beisheim School of Management which is located in Vallendar near Koblenz, in the heart of the Rhine valley and just one hour from both Frankfurt and Cologne airports. The forum will be led by Garry Carnegie of RMIT University and Brian West of the University of Ballarat, Australia who are the editors of *Accounting History*, the journal of the Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand.

Other senior faculty members participating in the colloquium will comprise Marcia Annisette, York University, Canada, Elena Giovannoni, University of Siena, Italy, Christopher Napier, Royal Holloway, University of London and Utz Schäffer and Thorsten Sellhorn of WHU - Otto Beisheim School of Management, Germany.

Research proposals and brief bibliographical details should be forwarded to Garry Carnegie by **31 March 2011**: garry.carnegie@rmit.edu.au

Further information is available at the ZAHIESC website: <http://www.whu.edu/accountinghistory>

Inquiries may be directed to the Colloquium Convenor, Mrs. Evelyn Busch, WHU – Otto Beisheim School of Management: evelyn.busch@whu.edu Information about the WHU is found at: <http://www.whu.edu> Information about visiting Koblenz is obtainable at: <http://www.koblenz.de/>



PRELIMINARY ANNOUNCEMENT

13TH WORLD CONGRESS OF ACCOUNTING HISTORIANS

**ST JAMES' PARK FOOTBALL GROUND,
NEWCASTLE UPON TYNE
17-19 JULY 2012**

**THE ROLE OF ACCOUNTING IN
INDUSTRIAL EXPANSION AND DECLINE**

PAPERS ON ALL OTHER TOPICS WELCOMED

A special section dedicated to a selection of papers presented at the congress will be published by the *BRITISH ACCOUNTING REVIEW*

**The Congress is being organized by the Cultures, Accounting and Management History Research Group
Newcastle University Business School
www.ncl.ac.uk/nubs/research/centres/camh**

**Chair: David Oldroyd
david.oldroyd@ncl.ac.uk**

Accounting History

The seventh *Accounting History* International Conference

“Innovation in accounting thought and practice: Lessons from the past”

Seville, Spain
25-27 September, 2013

Sponsored by: Department of Business Administration, Universidad Pablo de Olavide, de Sevilla, Department of Accounting, Universidad de Sevilla
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. The conference will take place in a city whose rich heritage extends from the Phoenicians to the Bourbon Dynasty. Seville was the main European harbour for more than 200 years and the source of significant developments in business and trade which also fostered innovations in accounting practice and accounting thought. Authors are therefore encouraged to address topics on innovation in accounting thought and practice which have had a pivotal or significant impact on industries, firms and academic communities, including:

- Innovations in public sector accounting;
- Innovations within auditing firms;
- Innovations in taxation;
- Innovations in the regulation of the profession and standard setting processes;
- New approaches to studying accounting history;
- Accounting education and innovation;
- The role of academics in the development of innovation;
- Understanding and developing innovations derived from business crises;
- Accounting innovations with an international dimension.

Submission and Review of Papers: Papers written in the English language should be submitted electronically no later than **24 March 2013** to 7ahic@rmit.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. 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 **17 May 2013**.

Conference information is available at the Conference Website: www.7ahic-seville2013.com
Inquiries may be directed to the Conference Convenor, Juan Baños, Universidad Pablo de Olavide, de Sevilla, at the following e-mail address: jbasan@upo.es

Information about visiting Seville can be found at <http://www.andalucia.org/destinos/provincias/sevilla> and for visiting Spain see <http://www.spain.info/>