October 2011

History Presentations at the American Accounting Association
2011 Annual Meeting and Conference

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Monday August 8, 2011
2:00 pm – 3:30 pm Concurrent Sessions
2.27 The Accounting Model and Regulation: Lessons from Recent Accounting History
Moderator: Yuri Biondi, Cnrs - Ecole Polytechnique of Paris
Panelists: Rolf Uwe Fuelbier, University of Bayreuth, Munich; Garen Bedros Markarian, IE Business School; Jacques Richard, Dauphine University of Paris; Enrico Vigano', University of Naples

Tuesday August 9, 2011
10:15 am – 11:45 am Concurrent Sessions
4.26 History Financial Reporting
Moderator: Angelica de V. S. M. Santos, Faculdade Mauricio de Nassau
Five Eras of Corporate Reporting: The Annual Reports of U. S. Steel (1902-2006). Kevin C. Carduff, Case Western Reserve University. Discussant: Ken M. Boze, University of Alaska Anchorage


Finance and the Boundaries of the Firm: Bell Telephone Securities during the 1920s and 1930s. Nandini Chandar, Rider University; Deirdre M. Collier, Fairleigh Dickinson University; Paul Miranti, Rutgers University. Discussant: Ken M. Boze, University of Alaska Anchorage

2:00 pm – 3:30 pm Concurrent Sessions
5.26 History of Auditing
Moderator: Stephanie D. Moussalli, Rhodes College
The Profitability of a 1920’S CPA Firm: The Case of Haskins & Sells. Dale L. Flesher, University of Mississippi; Gary J. Previts, Case Western Reserve University. Discussant: Timothy J. Fogarty, Case Western Reserve University

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Wednesday August 10, 2011
10:15 am – 11:45 am Concurrent Sessions

7.29 History of Accounting Regulation
Moderator: Yvette Lazdowski, Plymouth State University

Charles Francis Adams Jr.: America's First Accounting Regulator. Chester H. Brearey, Siena College; Gary J. Previts, Case Western Reserve University. Discussant: Kevin C. Carduff, College of Charleston


Codification of the Economic Substance Doctrine or How Congress Commemorated the Seventy-Fifth Anniversary of the Gregory Case. Tonya K Flesher, University of Mississippi; Tina Quinn, Arkansas State University. Discussant: Kevin C. Carduff, College of Charleston

2:00 pm – 3:30 pm Concurrent Sessions

8.4 Accounting in History: Moving Forward by Looking Back
Moderator: Cheryl S. McWatters, University of Ottawa
Panelists: Sudipta Basu, Temple University; Yuri Biondi, Researcher, CNRS and Professor, Conservatoire National des Arts et Metiers of Paris (Cnam); Garen Bedros Markarian, IE Business School; Jacques Richard, Université Paris-Dauphine, Paris; Robert Watson, Instituto de Empresa Business School, Madrid

8.29 History of Accounting The- (Continued on page 30)
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ory
Moderator: C. Richard Baker, Adelphi University
Accounting Theory: Lost or Displaced?
Khalid Al-Adeem, King Saud University; Timothy J. Fogarty, Case Western Reserve University. Discussant: Jeremy Bertomeu, Northwestern University
The Legal Roots of Fair Value Accounting
Gabriel D. Donleavy, University of Western Sydney. Discussant: C. Richard Baker, Adelphi University
Bringing Accounting Back In: the Emergence of Accounting in the Governance of Transnational Mail Flows.
Alan J. Richardson, York University; Eksa Kilfoyle, Odette School of Business, University of Windsor. Discussant: C. Richard Baker, Adelphi University

4:00 pm – 5:30 pm Concurrent Sessions
9.27 History of Accounting Fraud
Moderator: Aida Sy, Marist College

Bucket Shops, Enron’s Leaking “Bucket” and Consequences of Regulatory Change.
Robert W. Russ, Northern Kentucky University; Edward N. Coffman, Virginia Commonwealth University; Gary J. Previts, Case Western Reserve University; Chester H. Brearey, Siena College. Discussant: Annette Pridgen, The University of Mississippi
From Melmott to Madoff History in the (Re)making.
Tony Tinker, Baruch College, CUNY; Aida Sy, Marist College; Fahrettin Okcabol, Critical Accounting Projects; George Mickhail, University of Wollongong. Discussant: Annette Pridgen, The University of Mississippi
The Largest Corporate Fraud in India: Satyam Computer Services Limited
Gaurav Kumar, University of Arkansas at Little Rock; Puja Paul, University of Arkansas at Little Rock; Pradeep Sapkota, University of Arkansas at Little Rock. Discussant: Aida Sy, Marist College

Accounting History Review Conference
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September 12, 2011
PLENARY SESSION 1
Mary Poovey (New York University) Chair: Stephen Walker
PARALLEL SESSION 1

Accounting for the Agricultural Economy of the Nation: Arrigo Serpieri and the Declamation Consortia Reform.
Massimo Sargiacomo, Luca Ianni, Antonella Di Loreto and Francesca Rotondo Chair: Trevor Boyns

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