

Accounting Historians Notebook

Volume 34
Number 2 *October*

Article 4

October 2011

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

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



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

Recommended Citation

(2011) "History Presentations at the American Accounting Association 2011 Annual Meeting and Conference," *Accounting Historians Notebook*: Vol. 34 : No. 2 , Article 4.

Available at: https://egrove.olemiss.edu/aah_notebook/vol34/iss2/4

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.



DENVER 2011

ENGAGE TO MAKE A DIFFERENCE

American Accounting Association Annual Meeting

AUGUST 6-10, 2011 • DENVER, COLORADO USA

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

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 Fuebier, University of Bayreuth, Munich; Garen Bedros Markarian, IE Business School; Jacques Richard, Dauphine University of Paris; Enrico Viganò, 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 An-

chorage

A Quest for Uniformity: Ad Hoc Public - Private Efforts to Standardize U.S. Financial Reporting, 1900 – 1936. Jan

Richard Heier, Auburn University at Montgomery. 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

(Continued on page 29)

(Continued from page 28)

The American Institute of Accountants and the Professionalization of Auditing: The Campaign to End Temporary Audit Staff and Promote the Natural Business Year, 1923-1960. Michael E.

Doron, California State University - Northridge. Discussant: Deirdre M. Collier, Fairleigh Dickinson University

What A Difference A Quarter-Century Can Make: A Re-Examination of the AICPA's Centennial Issue of the Journal of Accountancy. Timothy J. Fogarty, Case Western Reserve University. Discussant: Kay M. Poston, University of Indianapolis

4:00 pm – 5:30 pm Concurrent Sessions

6.26 History of International Accounting

Moderator: Shawki M. Farag, The American University in Cairo

An Analytic History of State Control Applied to Accounting. Jean-Guy Degos, IAE Business school - Bordeaux University. Discussant: Maria da Conceição da Costa Marques, Instituto Superior de Contabilidade e Administração de Coimbra

Development of Accounting in ASEAN: an Institutional Perspective. Prem W. S. Yapa, RMIT University, Melbourne, Australia; Matthew W. Guah, Erasmus University. Discussant: Shawki M. Farag, The American University in Cairo

Contesting the Indigenous Development of 'Chinese Double-Entry Bookkeeping' and its Significance in China's Economy Before c.1850. Keith William Hoskin, Warwick Business School; Richard Henry Macve, London School of Economics. Discussant: Prem W Yapa, RMIT University

**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

20th Century Securities Reform in the United States: Preservation of the Status Quo. Barbara D. Merino, University of North Texas. 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)

(Continued from page 29)

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

SEPTEMBER 11-13, 2011 • CARDIFF, UK

September 12, 2011

PLENARY SESSION 1

The Invention of the Income Statement and the Origins of Financial Modeling. 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

(Continued on page 31)