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Selected Accounting History Conference Presentations for 2012

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Selected Accounting History Conference Presentations for 2012



**CHARITABLE
TRUSTS**



**Newcastle
University**

Business School



13th World Congress of Accounting Historians PROGRAMME

Tuesday 17 July

PLENARY ADDRESS:

Prof. Richard Macve

“Accounting history: ‘rational evolution’
or ‘just one thing after another’?”;

Chair: Prof. Stephen Walker

PARALLEL PRESENTATIONS A

INDUSTRIAL EXPANSION AND DECLINE

Chair: **Dick Edwards**

1. VICKERS SHIPBUILDING 1910-24
AND THE REPRESENTATION OF
INDUSTRIAL EXPANSION AND
DECLINE; **Tony Arnold**
2. MANAGEMENT ACCOUNTING,
ENGINEERING AND THE MAN-
AGEMENT OF COMPANY
GROWTH DURING THE SECOND
INDUSTRIAL REVOLUTION:
CLARKE CHAPMAN, 1864 – 1914;
**Tom McLean; Tom McGovern;
Shanta S.K. Davie**
3. INDUSTRIAL ACCOUNTING IN
RUSSIA DURING THE FIRST AR-
RIVAL OF CAPITALISM: THE

CASE OF THE LARGEST TEX-
TILE COMPANY IN RUSSIA,
YGM LTD; **Dina A. Lvova**

THE NATIONAL EXPERIENCE

Chair: **Alisdair Dobie**

1. THE HISTORICAL ROLE OF THE
STATE IN CORPORATE GOV-
ERNANCE; **C. Richard Baker;
Bertrand P. Quééré**
2. A STATE ACCOUNTING SYSTEM
IN THE MIDDLE EAST IN THE
14TH CENTURY: EXAMPLE OF
ILKHANID STATE (1256 - 1353);
**Recep Karabulut; Oktay Taş; Ah-
met Kesik; Maliye Bakanlıđı**
3. DOMESDAY BOOK: AN EARLY
FISCAL, ACCOUNTING
NARRATIVE?; **Michael John Jones**

BOOKKEEPING AND ACCOUNT- ING PROCEDURES

Chair: **Stephen Rodgers**

1. PACIOLI’S FORGOTTEN BOOK:
THE RICORDANZE; **Alan Sang-**

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- ster; Greg Stoner; Paul De Lange; Brendan O'Connell**
2. PACIOLI'S EXAMPLE ENTRIES – A CONUNDRUM RESOLVED?; **Alan Sangster; Greg Stoner; Giovanna Scataglini-Belghitar**

SOCIETAL INTERACTIONS

Chair: **Averill Armstrong**

1. ACCOUNTING FOR RELIGION OR ACCOUNTING FOR WOMEN: THE CASE OF THE MONASTERY OF SANTA ANA DE VIANA DO CASTELO (1701-1895); **Domingos Araújo; Delfina Gomes**
2. THE INFLUENCES OF BUDDHISM ON ACCOUNTING IN CHINA: THE EARLY SIGNS; **Michelle Yang Hong**
3. ARE WE THERE YET, GIRLS? THE RELATIVE PROGRESS OF TWENTY YEARS OF US ACCOUNTING PHD GRADUATES; **A Baldwin; M Lightbody; C Brown; B Trinkle**

ACCOUNTING THOUGHT

Chair: **Keith Hoskin**

1. ITALIAN ACCOUNTING OF THE LATE 19TH CENTURY AND THE EARLY 20TH CENTURY ON THE EPISTEMOLOGICAL PROBLEM OF RELATIONS WITH RELATED SCIENCES; **Enrico Gonnella; Lucia Talarico**
2. THE INFLUENCES OF THE FRENCH ACCOUNTING CULTURE ON OTTOMAN ACCOUNTING THOUGHT IN THE SECOND HALF OF THE XIX CENTURY; **Saltuk Duran**
3. THE GENEALOGY OF KNOWLEDGE AS AN ACCOUNTABLE COMMODITY; **Keith Dixon**

HOSPITALS AND WELFARE

Chair: **Bill Jackson**

1. SOCIAL AND FINANCIAL CONTROLS DURING THE IMMEDIATE PRE-FAMINE PERIOD, 1838-1845; **Ciarán Ó hÓgartaigh; Margaret Ó hÓgartaigh; Tom Tyson**
2. SOCIAL ACCOUNTABILITY AND COSTING IN THE NEWCASTLE INFIRMARY 1840-1888; **Andy Holden; Warwick Funnell; David Oldroyd**
3. DIFFERENT ACCOUNTING AND ACCOUNTABILITY SYSTEMS IN ITALIAN MUTUAL WELFARE SOCIETIES IN THE NINETEENTH CENTURY: A COMPARISON BETWEEN TWO SOCIETIES AFTER THE NATIONAL UNIFICATION; **Tiziana Di Cimbrini**

PARALLEL PRESENTATIONS B

INDUSTRIAL EXPANSION AND DECLINE

Chair: **Tom McLean**

1. ACCOUNTING CONTROL EXERCISED UNDER THE WARTIME REGIME: THE CASE OF NAGOYA AIRCRAFT ENGINE FACTORY OF MITSUBISHI HEAVY INDUSTRY; **Masayoshi Noguchi; Tsunehiko Nakamura; Yasuhiro Shimizu**
2. FOUNDATIONS OF TURKISH CAPITAL MARKETS AND THE IMPORTANCE OF GALATA BANKERS IN FOUNDATION OF TURKISH CAPITAL MARKETS; **Osman Uluyol; Ahmet Uğur; Nevzat Tetik**
3. SEARCHING FOR MANAGERIAL MICRO FOUNDATIONS IN WEST/EAST DIVERGENCE; **Luca Zan; Kent Deng**

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THE NATIONAL EXPERIENCE

Chair: **Jim McKinney**

1. THE COURT OF AUDITORS IN THE KINGDOM OF SICILY; **Mas-simo Costa; Patrizia Torrecchia**
2. 14th CENTURY STATE ACCOUNTING IN THE MIDDLE EAST AND PARTICULAR ACCOUNTING AREAS OF EXPERTISE WITHIN THIS SCOPE: AN EVALUATION OF RISALE-I FELEKIYYE (1363); **Batuhan Güvemli; Fatih M. Bayramoğlu; Cevat Ekici**
3. THE STATE ACCOUNTING ORGANIZATION, ACCOUNTING PRACTICES AND REFORM OF MID 17TH CENTURY IN THE OTTOMAN EMPIRE; **Cengiz Toraman; Ali Ata; Yücel Akdemir**

ACCOUNTING THOUGHT

Chair: **Stephen Rodgers**

1. RESEARCH INTO ACCOUNTING PARADIGMS IN THE WORKS OF YA. V. SOKOLOV; **Ekaterina Zuga**
2. ACCOUNTING, INC.; **Andreas Jansson; Jeroen Veldman**
3. A DIFFUSION OF THE WESTERN-STYLE ACCOUNTING AS SOCIAL KNOWLEDGE IN 19TH CENTURY JAPAN; **Eiichiro Kudo; Hiroshi Okano**

SOCIETAL INTERACTIONS

Chair: **Joann Cross**

1. THE ROLE OF THE GENERAL CHAPTERS IN IMPROVING AND ENFORCING ACCOUNTING AND FINANCIAL CONTROLS IN BENEDICTINE MONASTERIES IN ENGLAND 1215-1444; **Alisdair Dobie**
2. THE METONYMY OF ASBESTOS: A COMMENTARY ON THE CHANGING MEANING; **Lee Moerman; Sandra van der Laan; David**

Campbell

3. 'FUMIFUGIUM: OR THE INCONVENIENCE OF THE AER AND SMOAKE OF LONDON DISSIPATED': AN EXTERNAL ENVIRONMENTAL ACCOUNT OF 17TH CENTURY LONDON; **Jill F. Solomon; Ian H. Thomson**

CORPORATE RELATIONS

Chair: **Mark Billings**

1. THE WATCHDOGS WHO FAILED TO BARK: AN EXAMINATION OF THE PROFESSIONAL AUDITORS OF THE KINGSTON COTTON MILL; **Roy Chandler**
2. THE COLONEL CARTER MYTH AND THE SECURITIES ACTS; **Michael Doron**
3. LEGAL AUDITING PRACTICES AT THE BEGINNING OF THE XXTH IN FRANCE (1867 – 1935); **Christine Fournès Dattin**

BOOKKEEPING AND ACCOUNTING PROCEDURES

Chair: **Greg Stoner**

1. THE AZTECS, THE INCAS AND THE MAYANS, THREE CULTURES WITH DIFFERENT WAYS TO REGISTER THEIR ACCOUNTS; **Reynaldo Frausto Mena**
2. THE CHINESE INDIGENOUS BOOKKEEPING EVOLUTION FROM SINGLE ENTRY TO DOUBLE ENTRY: WHY IN THE LATE MING DYNASTY?; **Song Limeng**
3. ANCIENT EGYPT: THE DEVELOPMENT OF RECORD KEEPING IN THE "OLD KINGDOM"; **Shawki Farag**

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PARALLEL PRESENTATIONS C

INDUSTRIAL EXPANSION AND DECLINE

Chair: **Philip Talbot**

1. INDUSTRIALIZATION AND INVESTMENT COST CALCULATIONS IN THE OTTOMAN EMPIRE IN THE MID 19TH CENTURY; **Batuhan Güvemli**
2. COST AND PROFIT CALCULATION IN BRITAIN IN THE INTERWAR PERIOD: CASE OF STANTON IRONWORKS COMPANY, LTD; **Daijiro Fujimura**

THE NATIONAL EXPERIENCE

Chair: **Malcolm Anderson**

1. THE RESULTS OF IMPLEMENTATION OF THE INTERNATIONAL STANDARDS OF ACCOUNTING AND FINANCIAL REPORTING IN UKRAINE: PROBLEMATIC ISSUES AND SOLUTIONS; **Alla Ozeran; Maksim Koryagin**
2. DEVELOPMENT OF ACCOUNTING STANDARDS IN TURKEY WITHIN AN HISTORICAL PERSPECTIVE; **Zafer Sayar; Muharrem Karatas; Tarık Bölükbaşı**

SOCIETAL INTERACTIONS

Chair: **Rob Bryer**

1. ACCOUNTING, GENDER AND CULTURAL IMPERIALISM; **Shanta S.K. Davie**
2. RUMBLINGS OF CLASS: SHIFTING CONCEPTS OF VALUE BETWEEN NORTH AND SOUTH VICTORIAN ENGLAND; **Kathy Rudkin**

BOOKKEEPING AND ACCOUNTING PROCEDURES

Chair: **Oktay Güvemli**

1. CASH WAQFS AND THEIR ACCOUNTING APPLICATIONS AT THE END OF THE 18th CENTURY IN THE OTTOMAN EMPIRE; **Dilek Demirhan; Turker Susmus; Seckin Gonen**
2. TRANSITION FROM STAIRS METHOD TO DOUBLE-ENTRY BOOKKEEPING FOR STATE ACCOUNTING APPLICATIONS IN THE OTTOMAN EMPIRE; **Arikan Tarik Saygili; Adem Çabuk**

ACCOUNTANCY PROFESSION

Chair: **Belverd Needles**

1. STATE AND PROFESSION IN HIGH INCOME OIL EXPORTING COUNTRIES: THE CASE OF KUWAIT (1970'S – 1990); **Noura Taher Abdullah; Maria Cadiz Dyball; Elaine Evans**
2. DEVELOPMENT OF THE AUDITING PROFESSION AND ACCOUNTING IN SAUDI ARABIA WITH EMPHASIS ON REGULATION OF THE AUDITING PROFESSION: NEW DIRECTIONS; **Ehsan Al-Moataz; Mohammad Al-Omiri**

ACCOUNTING THOUGHT

Chair: **Greg Stoner**

1. THE EPOCHAL PARADIGM SHIFT IN ITALIAN ACCOUNTING: FROM A 'STOCK' TO A 'FLOW' APPROACH; **Patrizia Torrecchia; Massimo Costa**
2. ANALYSIS OF THE REASONS FOR CLASSIFYING MINORITY INTEREST AS LIABILITIES ON THE CONSOLIDATED BALANCE SHEETS IN 1920s; **Masako Futamura; Akihiro Noguchi**

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Wednesday 18 July

Plenary address:

Prof. Richard K Fleischman

“The interface between accounting history and critical accounting research”;

Chair: Prof. Dick Edwards

PARALLEL PRESENTATIONS D

INDUSTRIAL EXPANSION AND DECLINE

Chair: **Roy Chandler**

1. AMERICANISM AND FINANCIAL ACCOUNTING THEORY PART 1: WAS AMERICA BORN CAPITALIST?; **Rob Bryer**
2. FINANCIAL REPORTING FOR A LATE 19TH CENTURY INDUSTRIAL FIRM: J. A. ROEBLING & SONS COMPANY OF TRENTON, NEW JERSEY, 1873-1898; **Leonard Goodman; Paul J. Miranti**
3. THE D&H CANAL COMPANY: AN INNOVATOR IN TECHNOLOGY, MANAGEMENT, AND FINANCING; **Sally M. Schultz; Joan Hollister**

THE NATIONAL EXPERIENCE

Chair: **Phill Cobbin**

1. THE STATE ACCOUNTING DOCTRINE BOOK IN THE MIDDLE EAST IN THE XIV CENTURY: RISALE-I FELEKIYYE AND ITS PLACE IN ACCOUNTING CULTURE; **Fatma Şensoy; Halim Sozibilir; Oktay Güvemli**
2. THE ROLE OF GOVERNMENT ACCOUNTING IN THE UNIFICATION OF ITALY; **Alberto Nobolo; Enrico Guarini; Francesca Magli**
3. THE REGULATIONS THAT INFLUENCED THE FORMATION OF ACCOUNTING CONCEPTS IN TUR-

KEY DURING THE BEGINNING OF THE REPUBLIC ERA (1923 – 1930); **Emre Çelebiler; Fatih Coşkun Ertaş**

BOOKKEEPING AND ACCOUNTING PROCEDURES

Chair: **Andy Holden**

2. IN DEFENCE OF PACIOLI; **Alan Sangster; Greg Stoner; Patricia McCarthy**
3. ACCOUNTING PROCEDURES DURING THE BRAZILIAN MONARCHY PERIOD: THE LEDGERS OF BORIS FRÈRES & LTD. CO; **José Paulo Cosenza; Carlos Antonio De Rocchi; Carlos Alberto Campello Ribeiro**

CORPORATE RELATIONS

Chair: **Shanta Davie**

1. A PIONEER OF STATE TAX AUDITING AND OF ACCOUNTING THINKING IN THE MID-TWENTIETH CENTURY IN TURKEY: RASİM SAYDAR (1901-1966); **Aysel Guney**
2. ILLUMINATING THE LIMITS OF AUDITOR ACCOUNTABILITY FOR FRAUD DETECTION THROUGH A HISTORICAL STUDY OF INTERNAL CONTROL EVALUATION; **Stephanie D. Moussalli**
3. ‘TO INVITE DISAPPOINTMENT OR WORSE’: THE FERRANTI-ISC MERGER; **Mark Billings; John Wilson**

ACCOUNTING THOUGHT

Chair: **Warwick Funnell**

1. THE DEVELOPMENT OF AMORTIZATION ACCOUNTING IN RUSSIA FROM 1898 UNTIL THE PRESENT TIME; **Natalia Sokolova; Tatyana**

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Eremenko

2. LENINGRAD CLUB OF ACCOUNTANTS; **Viatcheslav Y. Sokolov; Svetlana N. Karelskaya**
3. GIUSEPPE CERBONI: ACCOUNTING THEORIST AND PRACTITIONER; **Patrizia Torrecchia; Basil Yamey**

SLAVERY

Chair: **Tom Tyson**

1. DEFENDING THE LEGITIMACY OF ABOLITION: THE CASE OF RICHARD PENNANT, 1ST LORD OF PENRHYN; **Michael John Jones; Doris Merkyl-Davies**
2. MONETISING AND TAXING HUMAN LIFE: BRAZILIAN SLAVES IN THE EIGHTEENTH AND NINETEENTH CENTURY; **Lúcia Lima Rodrigues; Paulo Schmidt; José Luiz dos Santos**
3. HUMANS AS COST OBJECTS: 18TH CENTURY PORTUGUESE SLAVE TRADING; **Ofelia Pinto; Brian West**

PARALLEL PRESENTATIONS E

INDUSTRIAL EXPANSION AND DECLINE

Chair: **Manu Sehgal**

1. NO GLIMPSE BY THE OUTSIDE PUBLIC... OF THIS ESSENTIALLY PRIVATE TRADE: COUNTING AND ACCOUNTING FOR MALT IN GREAT BRITAIN REAPPRAISED (1700-1939); **Philip A Talbot**
2. COST ENGINEERING AND COSTING IN HAWTHORN LESLIE SHIPBUILDERS 1886-1915; **Tom McLean**
3. ACCOUNTING FOR SOCIAL

CAPITAL AND THE DUTCH EAST-INDIA COMPANY AT THE DAWN OF COMMERCIAL CAPITALISM 1602-1623; **Jeffrey Robertson; Warwick Funnell**

BOOKKEEPING AND ACCOUNTING PROCEDURES

Chair: **Lana Liu**

1. THE MODERNIZATION OF THE COUNTRY AND THE INTRODUCTION OF DOUBLE-ENTRY BOOKKEEPING: A CASE OF NORTHEAST ASIAN COUNTRIES; **Reika Tsumura; Yasuhiro Shimizu**
2. THE DISCURSIVE FUNCTION OF DOUBLE-ENTRY BOOKKEEPING: THE CASE OF THE ACCOUNTS OF WOUTER AMEYDE; **Botho Verbist**
3. THE DEVELOPMENT OF CHINESE ACCOUNTING AND BOOKKEEPING BEFORE 1850: INSIGHTS FROM THE TŌNG TÀI SHĒNG BUSINESS ACCOUNT BOOKS (1798-1850); **Weipeng Yuan; Richard Macve; Debin Ma**

CONDUCTING RESEARCH AND EDUCATION

Chair: **Tony Arnold**

1. THE INTERFACE BETWEEN ACCOUNTING HISTORY AND CRITICAL ACCOUNTING RESEARCH – CONTINUATION OF PLENARY DISCUSSION; **Richard K. Fleischman, Warwick A. Funnell, Stephen P. Walker**

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2. FUNCTIONS OF ACCOUNTING, TYPES OF RULERSHIP (-ARCHIES) AND FORMS OF RULE (-[O]CRACIES); **Keith Dixon**
3. ENHANCING THE ACCESSIBILITY OF ACCOUNTING AND BUSINESS ARCHIVES: THE ROLE OF TECHNOLOGY IN INFORMING RESEARCH IN ACCOUNTING AND BUSINESS; **Phill Cobbin; Graeme Dean; Cameron Esselmont; Monica Keneley; Brad Potter**

CORPORATE RELATIONS

Chair: **Mark Billings**

1. CORPORATE COLLAPSE AND ACCOUNTING FAILURE IN AUSTRALIA FROM THE EARLY 1890s TO THE EARLY 2000s; **Garry Carnegie; Brendan O'Connell**
2. CHARLES H. KEATING, JR., A GRAPHIC EXAMPLE OF HOW THE SAVINGS AND LOAN CRISIS IS REPEATING ITSELF TODAY; **Bob Russ**
3. AN INFORMATION-ECONOMICS PERSPECTIVE ON THE OBJECTIVES OF FINANCIAL REPORTING DRAWING ON CONTEMPORARY AND HISTORICAL EVIDENCE; **Tony Miller; David Oldroyd**

ACCOUNTANCY PROFESSION

Chair: **Michael Doron**

1. HASKINS & SELLS' *SELECTED PAPERS*: THOUGHT LEADERSHIP IN ACTION; **Dale L. Fleisher; Gary John Previts**
2. THE EMERGENCE OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA: AN UPPER-CASTE PROFESSION; **Jasvinder Sidhu; Brian West**

3. PRACTICE STRATEGY AND THE METAMORPHOSIS OF LYBRAND, ROSS BROS. AND MONTGOMERY IN THE TWENTIETH CENTURY: MARKETS, PROFESSIONAL KNOWLEDGE, TECHNOLOGY AND REGULATION; **Nandini Chandar; Deirdre Collier; Paul Miranti**

THE NATIONAL EXPERIENCE

Chair: **Chris Swinson**

1. ACCOUNTS FROM THE BACKWOODS: HOW ACCOUNTING FAILED THE EARLY SETTLERS OF GUELPH; **Ron Baker**
2. THE FISCAL CASE AGAINST STATEHOOD: ACCOUNTING FOR STATEHOOD IN NEW MEXICO AND ARIZONA; **Stephanie D. Moussalli**
3. JUAN DE CARTAGENA: ACCOUNTANT AND MUTINEE; **Cynthia L. Krom**

PARALLEL PRESENTATIONS F

CORPORATE RELATIONS

Chair: **Tony Miller**

1. 'NOT THE EXACT SCIENCE SOME OF US THOUGHT'? PROFIT MEASUREMENT AT PERGAMON PRESS 1964-80 AND SOME ALTERNATIVE PERSPECTIVES ON A TIME OF GROWTH, CRISIS AND RECOVERY; **Tony Arnold**
2. HISTORICAL PERSPECTIVES ON THE LEGITIMACY OF THE INDEPENDENT AUDIT; **John Richard Edwards**
3. THE DEVELOPMENT PROCESS OF THE INDEPENDENT AUDIT IN TURKEY: AN INVESTIGATION FROM PAST TO FUTURE; **Mehmet Özbirecikli; Nail Sanli**

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BOOKKEEPING AND ACCOUNTING PROCEDURES

Chair: **Alisdair Dobie**

1. TURKISH COMMERCIAL CODES AND THEIR EFFECT ON ACCOUNTING 1850-2011; **Engin Demirel; Baris Sipahi; Ismail Kucuk**
2. THE LEDGERS OF DATINI COMPANY IN BARCELONA DATED 1397-1399: THE TRANSITION FROM DOUBLE-ENTRY SYSTEM TO DOUBLE-ENTRY BOOKKEEPING; **M.M. Gurskaya; Mikhail I. Kuter; A.E. Deliboltoayn; E.S. Zinchenko**
3. A CREDIT INSTITUTION THAT INTRODUCED TURKEY TO THE DOUBLE-ENTRY BOOKKEEPING METHOD AND THE CONCEPT OF THE FINANCIAL STATEMENT IN THE SECOND HALF OF THE XIX CENTURY: THE OTTOMAN BANK; **Sudi Apak; Mikail Erol; Veysel Yerebasmaz**

HOSPITALS AND WELFARE

Chair: **Kathy Rudkin**

1. PHILANTHROPY AND THE CONTROL OF LONDON'S HOSPITALS: A RE-EXAMINATION OF THE UNIFORM HOSPITAL ACCOUNTING SYSTEM; **William J Jackson; Audrey S Paterson**
2. "COMPARING THE INCOMPARABLE": HOSPITAL COSTING AND THE "ART" OF MEDICINE IN POST-WAR BRITAIN; **Florian Gebreiter**
3. ACCOUNTING IN ITALIAN PUBLIC AND PRIVATE INSTITUTIONS DEVOTED TO THE ASSISTANCE OF THE 'POOR' (1750-1850); **Paola Nardone**

ACCOUNTANCY PROFESSION

Chair: **Deirdre Collier**

1. AN UNUSUAL HISTORY OF THE ACCOUNTING PROFESSION: THE *RAZIONALI* DURING THE PRE-UNITARY PERIOD IN NAPLES; **Adele Caldarelli; Clelia Fiondella; Marco Maffei; Rosanna Spanò; Claudia Zagaria**
2. THE ORIGINATION AND DEVELOPMENT OF CHINA'S AUDIT FIRMS; **Shuwen Deng; Richard Macve**
3. PROFESSION, EDUCATION AND STATUS: THE DEVELOPMENT OF A GRADUATE PROFESSION OF ACCOUNTANTS IN SOUTH AFRICA IN THE TWENTIETH CENTURY; **Grietjie Verhoef**

CONDUCTING RESEARCH AND EDUCATION

Chair: **Elaine Evans**

1. PUBLIC ACCOUNTING IN AUSTRIA IN THE LOMBARD-VENETIAN AREA: THE FIRST ACADEMIC TEACHINGS; **Carmela Gulluscio; Patrizia Torrecchia**
2. ACCOUNTING EDUCATION IN THE 14TH CENTURY: MODEL OF SAADETNAME; **Bilge L. Elitaş; Uğur Özcan; Cemal Elitaş**

THE NATIONAL EXPERIENCE

Chair: **Ann-Christine Frandsen**

1. THE ROLE OF THE STATE IN THE DEVELOPMENT OF ACCOUNTING IN THE PORTUGUESE-BRAZILIAN EMPIRE: 1750-1822; **Lúcia Lima Rodrigues; Alan Sangster**
2. OPENING THE DOOR TO ACCOUNTING CHANGE: TRANSFORMATIONS IN CHINESE PUBLIC SECTOR ACCOUNTING; **Xue Quingmei; Luca Zan**
3. THE LIMITS OF DECISION MAKING: ACCOUNTING, BUDGETS,

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TACTICAL EFFICIENCY AND
THE CHOICES OF THE BRITISH
GENERAL STAFF, 1908-1913;
Glenn Leonard

Thursday 19 July

Plenary address:

Prof. Lee Parker

“Back to the future: branding, ranking
and strategising accounting history”;

Chair: Prof. Mike Jones

PARALLEL PRESENTATIONS G

ACCOUNTING THOUGHT

Chair: **Richard Mave**

1. THE CONTRIBUTION OF FABIO
BESTA TO ACCOUNTING HISTO-
RY; **Massimo Sargiacomo; Stefania
Servalli; Paolo Andrei**
2. RE-READING FOUCAULT AS HIS-
TORIAN AND ANALYST OF AC-
COUNTING AND MANAGEMENT
AS SUCH ; **Keith Hoskin**
3. THE NOTION OF PROFIT TRANS-
FORMATION AS PROBLEMATI-
ZATION PROCESS IN THE VIET-
NAMESE TRANSITION FROM
COMMUNISM TOWARDS CAPI-
TALISM; **Nhu Tuyên Lê**

CORPORATE RELATIONS

Chair: **Simon Hussain**

1. THE UNUSUAL TALE OF AN AU-
DITING SPIRITUALIST; **Roy
Chandler; Louise Macniven**
2. A MISLEADING PROSPECTUS:
THE CASE OF JUTE INDUSTRIES
LIMITED; **Chris Swinson**
3. FROM MONEY STORAGE TO
MONEY STORE: OPENNESS AND
TRANSPARENCY IN BANK AR-
CHITECTURE; **Ann-Christine
Frandsen; Tammy Bunn Hiller;
Janice Traflet; Elton G. McGoun**

THE NATIONAL EXPERIENCE

Chair: **Florian Gebreiter**

1. A GENEALOGICAL HISTORY OF
THE GOVERNMENT OF CANA-
DA’S NET DEBT; **Ron Baker;
Morina D. Rennie**
2. OTTOMAN ESTATE
(INHERITANCE) APPLICATION
AND ACCOUNTING IN THE 16th
AND 17th CENTURIES: THE EF-
FECTS ON SOCIO-ECONOMIC
STRUCTURE AND INHERITANCE
LAW; **Fatih Coşkun Ertaş; Bulent
Sisman; Hasan Ali Goncu**
3. THE RELATIONSHIP BETWEEN
ECONOMIC EXPANSIONS AND
REGULATION IN THE AREA OF
ACCOUNTING IN TURKEY (1990-
2012);
**Yıldız Özerhan; Abdurrahman Okur;
Burcu Nazhoğlu**

CONDUCTING RESEARCH AND EDUCATION

Chair: **Glen Leonard**

2. AN ANALYSIS OF THE AC-
COUNTING HISTORY RESEARCH
OF TURKISH ACADEMICIANS:
2000-2011; **Ali Coşkun; Ali Haydar
Güngörmüş**
3. THE INTERNATIONAL ASSOCIA-
TION FOR ACCOUNTING EDU-
CATION AND RESEARCH
(IAAER): 28 YEARS OF PRO-
GRESS, KEY TURNING POINTS
AND THE CHALLENGES AHEAD;
Belverd E. Needles, Jr.

ACCOUNTANCY PROFESSION

Chair: **Keith Dixon**

1. CONSTRUCTION OF A NEW SUB-
JECTIVITY: DELIMITATION OF
THE ACCOUNTING PROFESSION
IN COLOMBIA (1850-1950); **Nancy
Edith Arévalo Galindo; Fabián Le-**

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onardo Quinche Martín

2. CLOSURE IN SOUTH AFRICAN CHARTERED ACCOUNTANCY: THE CASE OF THE AFRIKANER, 1894-1960; **Krysta Heathcote**
3. THE EVOLUTION OF ACCOUNTING AS A GLOBAL PROFESSION: A HISTORICAL ANALYSIS OF PROFESSION/STATE RELATIONSHIPS; **C. Richard Baker**

BOOKKEEPING AND ACCOUNTING PROCEDURES

Chair: Gloria Vollmers

1. THE GENOESE COMMUNE MASARI'S LEDGER OF 1340: THE FIRST COMPUTER MODELING EXPERIENCE AND ITS RESULTS; **Mikhail I. Kuter; M.M. Gurskaya; K.M. Kuter; O.A Sidiropulo**

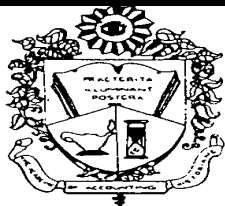
2. GOODS INVENTORY ACCOUNTS AND THE RISE OF CAPITALISM; **Greg Stoner**
3. ACCOUNTING IN PALERMO FROM THE ANCIEN RÉGIME TO THE CONTEMPORARY AGE; **Claudio Lipari**

Closing presentations:

Mr. Nail Sanlı, President of the Union of Chambers of Certified Public Accountants of Turkey: "The audit profession in Balkans"

Prof. Jim McKinney, President of the Academy of Accounting Historians in 2011, will be presenting the Hourglass and Innovation in Accounting History Education awards on behalf of the Academy

Prof. Massimo Sargiacomo, Convenor: Invitation to attend the Fourteenth World Congress of Accounting Historians in Pescara in 2016, hosted by the University Gabriele d'Annunzio



The Accounting

Call for Papers

The Editor of *The Accounting Historians Notebook* is 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



WASHINGTON, DC
SEEDS OF INNOVATION
American Accounting Association Annual Meeting
and Conference on Teaching and Learning in Accounting

AUGUST 4–8, 2012 • WASHINGTON, DC

**History Presentations at the American
Accounting Association 2012 Annual Meeting**

Monday August 6
2:00 pm–3:30 pm

2.39 Tax History and Accountants at War

Moderator: Yvette J. Lazdowski, Plymouth State University

1. The Whiskey Tax of 1791 and the Consequent Insurrection: "A Wicked and Unhappy Tumult". Cynthia L. Krom; Stephanie R. Krom Discussant: Jan R. Heier
2. Adding History and Policy Discussions to Income Tax Classes Using the Provision of Tax Benefits for Victims of Military Conflicts, Terrorist Attacks and Space Travel. Hunter Smith, Vining Sparks; Tonya Kay Flesher
3. The Battle of the American Institute of Accountants in the War to End All Wars. Mark Jobe; Dale L. Flesher Discussant: Isabel Gordon

4:00 pm–5:30 pm

3.05 Opening the Door to Accounting and Auditing History: The Virtual Museum and Archive at

www.sechistorical.org

Moderator: Carla L. Rosati, SEC Historical Society

Panelists: George P. Fritz; James McKinney

Tuesday August 7
10:15 am–11:45 am

4.50 International Roots of Accounting

Moderator: Stephanie D. Moussalli, Rhodes College

1. Ancient Egypt: The Development of Record Keeping in the "Old Kingdom." Shawki M. Farag
2. Pacioli's Example Entries—A Conundrum Resolved? Alan Sangster; Greg Stoner; Giovanna Scatalini-Belghitar
3. The Evolution of Accounting as a Global Profession: An Historical Analysis of Profession/State Relationships. C. Richard Baker
4. The New Approach to the Studies of Genoese Commune Ledger of 1340. Mikhail Isaak Kuter; Marina M. Gurskaya; Konstantin M. Kuter; Olga A. Sidiropulo
5. The Origination and Development of China's Audit Firms. Shuwen Deng; Richard H. Macve

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4:00 pm–5:30 pm

6.51 History of Standards and Entities

1. Accounting for Initial Franchise Fee Revenue: When a Journal Article in 1970 Constituted GAAP in the Eyes of the SEC. Stephen A. Zeff
2. Accounting for Kingdom Work: The Southern Baptist Convention and the Antecedents to Modern Not-For-Profit Financial Reporting and Control. Jan R. Heier
3. Practice Strategy and the Metamorphosis of Lybrand, Ross Bros. and Montgomery in the Twentieth Century: Markets, Professional Knowledge, Technology and Regulation. Nandini Chandar; Deirdre M. Collier; Paul Miranti
4. The Crisis and Fair Values: Echoes of Early Last Century Debates? Saad Al Kazemi; Garen Markarian

Wednesday August 8

10:15 am–11:45 am

7.46 Historical Questions and the Academy

1. A Retrospective Analysis of Auditing Research (1975–2008). Kam C. Chan; Kam C. Chan; Hannah Wong
2. A View of the CPA Examination and Profession: Past, Present and Future. Yvette J. Lazdowski
3. Academic Discourse on the CPA Exam: A Historical Review and Critique. Timothy J. Fogarty
4. The Intellectual Structure and Contribution of Research Published in The Accounting Review—A Bibliometric Analysis. Victoria Chiu; Miklos Vasarhelyi

2:00 pm–3:30 pm

8.41 Historical Perspectives on Fraud and Personnel Integration

1. Charles H. Keating, Jr.: A Graphic Example of How the Savings and Loan Crisis Is Repeating Itself Today. Chester H. Breary; Robert W. Russ
2. How Successfully Has the Accounting Profession Integrated Women and Minorities? An Analysis of Census Records 1968–2010. Paul E. Madsen
3. Illuminating the Limits of Auditor Accountability for Fraud Detection through a Historical Study of Internal Control Evaluation. Stephanie D. Moussalli; O. Ronald Gray; Gokhan Karahan
4. Toward a Genealogy of Fraud. C. Richard Baker

4:00 pm–5:30 pm

9.05 International Origins of Accounting by Continent

Panelists: Jean Guy Degos; George Mikhail; Akintola Owolabi; Aida Sy; Tony Tinker