

# The Accounting Historians Notebook

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## Accounting history: International perspectives: A colloquium

Academy of Accounting Historians

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## ACCOUNTING HISTORY: INTERNATIONAL PERSPECTIVES

### A Colloquium

International Perspectives was held at Drexel University on August 13, 2000, and sponsored by the Academy of Accounting Historians and Drexel University. Approximately 45 people attended this event. Alan Mayper and Barbara Merino are to be congratulated for their excellent work in developing the Colloquium. A special appreciation is extended to Drexel University who cosponsored and provided facilities for the program.

#### Program

Keynote Speaker: David Cairns - "The Evolution and Achievements of the International accounting Standards Committee - Some Myths, Realities and Questions"

Paper Presentations: concurrent sessions A and B

A: "Financing the Civil War: The Office of Internal Revenue and the Use of Revenue Stamps" by Gary Giroux and Sharon Jones

"Dombey - An Archetypical or An Atypical Victorian Financier: A Dickensian View" by Mara Koplin and Robert Williams

Discussants: Kevin Brown and Patti Mills

B: "Internal Control: Some 18th Century Antecedents" by Ralph Tower, Jr. and Robert Moffie

"Auditor reviews of interim financial information in South Africa: Discourse of the history of developments and their implications" by WJJ Botha

Discussants: Dick Fleischman and Charlie Smith

Panelists: Richard Briston, Michael Gaffikin, Gary Previts, Alan Richardson

Panel Session: "Internationalization of Accounting Practice, Education and Research: Future Opportunities From An Historical Perspective"

Paper Presentations: concurrent sessions C and D

C: "Evolving Technologies and the Work of the Accounting Historian" by Leonard Goodman and Dan Palmon

"Budgetary Rhetoric: The 20th Century Watershed" by Lee Parker

Discussants: Ram Sriram and Richard Vangermeersch

D: "An Historical Investigation of the Origins of the United Kingdom's Financial Reporting Review Panel" by Alan Styles

"Relating Foreign Currency Accounting Standards to Local Factors In the UK, The US, Australia and Canada" by Barbara Wheeling

Discussants: Prem Sikka and Finley Graves