

## The Accounting Historians Notebook

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Volume 32  
Number 2 October 2009

Article 5

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2009

### Accounting at a tipping point: American Accounting Association 2009 Annual meeting and conference on teaching and learning in accounting, August 1-5, New York, New York; History presentations at the American Association 2009 Annual meeting and conference

Academy of Accounting Historians

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#### Recommended Citation

Accounting Historians, Academy of (2009) "Accounting at a tipping point: American Accounting Association 2009 Annual meeting and conference on teaching and learning in accounting, August 1-5, New York, New York; History presentations at the American Association 2009 Annual meeting and conference," *The Accounting Historians Notebook*: Vol. 32 : No. 2 , Article 5.

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# Accounting at a Tipping Point

American Accounting Association  
2009 Annual Meeting  
and Conference on  
Teaching and Learning in Accounting  
August 1-5 | New York, New York



**YOU CAN BE THE DIFFERENCE**

## History Presentations at the American Accounting Association 2009 Annual Meeting and Conference

**August 3, 2009**

**10:15 am – 11:45 am Concurrent Sessions**

### **1.36 Auditing History**

Moderator: Stephanie D. Moussalli, University of South Alabama

*Historical Analysis of Changing Audit Risk Characteristics in the Large Client Market, 1962–2006.*

Gary Giroux, Texas A&M University; Cory Cassell, Texas A&M University

*The Changing Public Reports by Management and the Auditors of Public Held Corporations: A Comparative Study of Five Industries with International Implications.* Charles J. Pineno, Shenandoah University; L. Mark Tyree, Shenandoah University

*The Effects of Laws and Regulations, Accounting Standards, and Corporate Scandals on the Evolution of*

*the Standard Audit Report in the U.S.A.* Hossein Nouri, The College of New Jersey

**2:00 pm – 3:30 pm Concurrent Sessions**

### **2.33 Accounting for Slavery**

Moderator: Joan Hollister, SUNY at New Paltz

*The Transition from Slavery to Wage Workers: A Comparative Study of Labor Control Practice in the Plantation Economies of the United States and the British West Indies.* Richard K. Fleischman, John Carroll University (Emeritus); David Oldroyd, University of Newcastle Business School; Thomas N. Tyson, St. John Fisher College

*Luso-Brazilian Navigation, Trade, and Slave-Trafficking Companies of the 18th Century: A Comparative Study*

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**of Corporate Governance Structures.** Rosimeire Pimentel Gonzaga, Fucape Business School; Angelica de V. S. M. Santos, Fucape Business School; Fábio Moraes da Costa, Fucape Business School

**Slavery and Emancipation in Rural New York: Evidence from 19th Century Accounting Records.** Joan Hollister, SUNY at New Paltz; Sally M. Schultz, SUNY at New Paltz

### **3.36 Accounting History 4:00 pm – 5:30 pm Concurrent Sessions**

Moderator: Marilyn M. Leathart, Concordia University Texas

**The Chesapeake and Ohio Canal Company Telephone: An Old Technology Attempt to Improve Efficiency with Technology.** Robert Russ, Northern Kentucky University

**Donaldson Brown (1885–1965): 20th Century Financial Manager: The Power of an Idea Over Time.** Dale L. Flesher, The University of Mississippi; Gary John Previts, Case Western Reserve University

**Maryland Audit Companies: History of Accounting Firms Organized as Corporations within the State of Maryland.** James J. McKinney, University of Maryland

### **August 4, 2009 10:15 am – 11:45 am Concurrent Sessions**

#### **4.40 European Accounting History**

Moderator: Evandro Marcos Saidel Ribeiro, Universidade de São Paulo, and INEPAD - Instituto de Ensino e Pesquisa em Administração, Brazil

**From the Trash-Heap of History: A**

**Study of Greco-Roman Accounting Practices from the Early 1st Millennium A.D.** Jan R. Heier, Auburn University Montgomery; Nicholas P. Marudas, Auburn University Montgomery

**Educational Reforms Set Professional Value: The Spanish Auditing Profession (1850–1988).** Nieves Carrera, Instituto de Empresa Business School; Salvador Carmona, Instituto de Empresa Business School

**Romanian Accounting Profession: Erudition and Perspectives.** Dumitru Matis, Babes-Bolyai University; Kieran James, University of Southern Queensland; Razvan V. Mustata, Babes-Bolyai University; Carmen Giorgiana Bonaci, Babes-Bolyai University

### **2:00 pm – 3:30 pm Concurrent Sessions**

#### **5.41 American Accounting History**

Moderator: Joan Hollister, SUNY at New Paltz

**The History and Uses of Management's Discussion and Analysis in Government Financial Reports: New Mexico and Arizona, 1880s–1920s.**

Stephanie D. Moussalli, University of South Alabama

**A Historic Evaluation of Shareholder Value in the Underlying Script of Accounting Theory in the United States in the Twentieth Century.**

Patsy Lee, University of North Texas; Barbara D. Merino, University of North Texas

**Accounting and Auditing Activities of the Ontario Securities Commission, 1960s to 2008: The Role and Performance of the First Five Chief Accountants.** Vaughan S. Radcliffe, University of Western Ontario; Stephen A. Zeff, Rice University

**4:00 pm – 5:30 pm Concurrent Sessions**

**6.40 African Accounting**

Moderator: Aida Sy, Manhattan College  
*The Evolution of the Accounting Profession In Egypt.* Shawki M. Farag, The American University in Cairo

**August 5, 2009**

**10:15 am – 11:45 am Concurrent Sessions**

**7.47 Western European Accounting History**

Moderator: Aida Sy, Manhattan College  
*Religion, Capitalism and Accounting Spiritualities.* Vassili Johannides, ESC La Rochelle, Cerege; Nicolas Berland, DRM, Université Paris–Dauphine

*The Theory of Savary Jacques's Balance Diversity—the Studies Confirmed Over Hundred Years.* Mikhail Isaakovich Kuter, Kuban State University; Marina Gurskaya, Kuban State University; Alexander Shikhidi, Kuban State University

*Struggle for Power in French Professions: The Historic Quarrel between Accountants and Lawyers.*

Jean-Guy Degos, French Jury of Chartered Accountant Diploma; Aida Sy, Manhattan College; Tony Tinker, Baruch College–CUNY; Fahrettin Okcabol, Mercy College; George Mickhail, University of Wollongong

**2:00 pm – 3:30 pm Concurrent Sessions**

**8.45 Accounting History Potpourri**

Moderator: Evandro Marcos Saidel Ribeiro, Universidade de São Paulo, and INEPAD - Instituto de Ensino e Pesquisa em Administração, Brazil

*Farmers, Politics and Accounting: The History of Standard Values—An Accounting Convenience or Political Arithmetic.* Jill Hooks, Massey University; Ross E. Stewart, Seattle Pacific University

*The Performance of the Commercial Banks in Thailand toward the 1997 Asian Financial Crisis.* Ziqi Liao, Hong Kong Baptist University

*Japanese Government Accounting and Double Entry in 19th Century.* Eiichiro Kudo, Kumamoto Gakuen University; Hiroshi Okano, Osaka City University

**4:00 pm – 5:30 pm Concurrent Sessions**

**9.36 Accounting Standard Setting**

Moderator: Stephanie D. Moussalli, University of South Alabama

*An Historical and Interpretive Analysis of the Insitutions Involved in International Convergence of Accounting Standards.* Elena M. Barbu, University of Grenoble; Charles Richard Baker, Adelphi University

Discussant: David Albrecht, Concordia College