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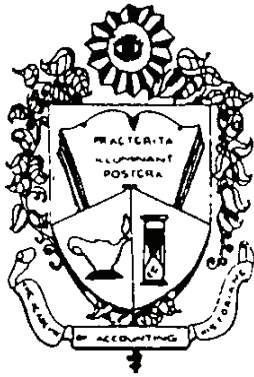
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The Accounting Historians Notebook

Vol. 27, No. 2

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October 2004

10th World Congress of Accounting Historians Visits St. Louis, Missouri and Oxford, Mississippi, United States of America



10th World Congress Organizing
Committee

The Accounting Historians Notebook, October 2004

Sunday, August 1

Opening Reception at The Mercantile Library-St. Louis, Missouri

Welcome to St. Louis by James Castellano, Rubin, Brown, Gornstein & Co. LLP

Welcome to University of Missouri at St. Louis by Keith Womer, University of Missouri at St. Louis

Welcome to the St. Louis Mercantile Library by John Hoover, St. Louis Mercantile Library

Concurrent Sessions

Monday, August 2

Opening Plenary Session:

Welcome by Dale Flesher, The University of Mississippi

Reminiscences of the First World Congress of Accounting Historians 1970

Richard Brief, New York University

Introduction by Gary John Previts, Case Western Reserve University

America's Fiscal Imbalance: Perspectives and Issues

David Walker, Comptroller General of the United States

**THE ACADEMY OF
ACCOUNTING
HISTORIANS
Upcoming Events**
**Academy of Accounting
Historians
2005 Annual Conference
October 6-8, 2005
Columbus, Ohio**

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Message from President Dick Fleischman

The exciting and multitudinous accounting history events of August have now come and gone. I can report to those of you who were unable to attend that they universally exceeded expectations. The World Congress of Accounting Historians, held in St. Louis and at Ole Miss during the first week of August, was an outstanding success. Dale Flesher and Richard Vangermeersch, as co-conveners, and Gary Previts and Bill Samson, as members of the Organizing Committee, did yeoman service in bringing off the event. Steve Moehrle and Jennifer Reynolds-Moehrle were indispensable in making local arrangements in St. Louis.

The one-day conference in Orlando on the Saturday before the AAA national convention, jointly sponsored by the Academy and the Public Interest Section, went extremely well. The papers presented were very strong and represented an attractive mix of young and established scholars. Kudos to Richard Baker and Vaughan Radcliffe for managing the PIS portion of the program.

At the Orlando main event, the ice-cream social was a big hit. An estimated crowd of 100 or so passed in and out during the course of the evening. Likewise well attended were the two history sessions at the national convention. Thanks are due to Karen Hooks and Michael van Breda for organizing history's triumphant return to the national program after a decade of exclusion. The far-sighted vision of AAA Presi-

dent Bill Felix should also be mentioned and applauded. Please, please, please submit papers for next year's AAA in San Francisco. It is the only way to make our presence felt.

As Dan Jensen assumes the presidential reins/reigns, there are serious issues at hand for the Academy going forward. Although individual membership held constant for the first time in a while, there was a significant decline in the number of U.S.-based institutional subscribers. It seems that the days of hard-copy publications may have passed, and our journal may have to go with the flow. Dan will be heading a committee to study the possibilities. The issues will be more complex for the Academy since membership and subscription to the *Accounting Historians Journal* are tied.

It is also the case that the Academy's leadership is aging rapidly and that renewal is imperative (remember *Logan's Run*?). Initiatives must continue to bring young scholars into the organization. The successful events of August are but only a start.

Many thanks to all for making my presidential year a rewarding experience.

Best wishes,
Dick Fleischman, President
Academy of Accounting Historians

The Sanfilippo Silent Auction 2003

The Academy of Accounting Historians hosted a silent auction during the November 6-8, 2003 Research Conference in Denton. The silent auction was named and dedicated in memory of Jeanette M. Sanfilippo who died on January 7, 2003. Jeanette had served The Academy with unequalled enthusiasm and friendliness for a number of years and initiated several projects to publicize accounting history and membership in The Academy. She had taught at Mississippi Gulf Coast Community College, Maryville

University, and Alaska Pacific University.

The silent auction included over a hundred older books and other publications in accounting, business, and economics donated by individuals and the Accounting History Research Center. The auction provides an opportunity for the participants at the research conference to buy interesting publications and research materials and to raise some funds for The Academy. The auction raised about \$600 in 2003.

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Pictures From the 10th World Congress



Opening Reception at the Mercantile Exchange

Organizing committee under welcome banner in St. Louis



Academy of Accounting Historians Minutes for the Meeting of the Officers, Trustees, Committee Chairs and Editors

Lexington, Kentucky

April 3, 2004

Present: Joann Noe Cross, Ed Coffman, Dick Fleischman, Dale Flesher, Dan Jensen, Alan Mayer, Barbara Merino, Jennifer Reynolds-Moehrle, Steve Moehrle, Gary Previts, John Rigsby, Bill Samson, Tom Tyson, and Sandy Welch.

Dick Fleischman chaired the meeting, bringing it to order at 10 a.m.

Minutes: The group approved the minutes to the November 8, 2003 Officers/Trustees meeting in Denton, Texas.

President Elect's Report: Dan Jensen provided a handout with information from his report. He discussed the 2005 Research Conference (Thursday, October 6 to Saturday, October 8th) in Columbus, Ohio. Meeting and guest rooms at the Blackwell Inn, part of the Ohio State University, should run \$119 per night. He discussed distribution of the Georgia State Accounting Collection to the University of Mississippi, the University of Alabama, and the Ohio State University. He proposed spending \$75 to put the cover of *The Accounting Historians Journal* on the internet (EBSCOS web site). An interested person would only have to click on a button to subscribe. This expenditure was approved.

Treasurer's Report: John Rigsby provided financial statements and reviewed the financial position of the Academy. It would have lost money, except for conferences. Concern was expressed about the large drop in unrestricted assets, all of which soon will be encumbered. Gary Previts noted the success of Eugene Flegm's fund raising efforts. A discussion ensued regarding dues, budget to actual comparison, pricing conferences to be profitable, and the low cost of the *Notebook*. John noted he will not be running for treasurer again. The members asked that the record show gratitude for John's service.

Administrative Coordinator's Report: Sandy Welch read Kathy Rice's report regarding mailing of the December 2003 *The Accounting Historians Journal*; contacting the AAA about meeting rooms at the AAA annual conference; mailing of second membership renewal notices; brochures mailed to a variety of conferences; preparation for the 10th World Congress;

and compilation of the membership directory for 2004.

Trustee's Report: Ed Coffman announced his term is ending and that this needed to be addressed later.

Report of the Editors: Steve Walker will provide a report on *The Accounting Historians Journal* at the fall meeting. Joann Noe Cross said the *Notebook* is at the printers. Joann said she would run off copies of the registration form for the World Congress and insert it in the *Notebook*. When asked about receipt of materials for publication, she noted that she receives material, but often too late to meet the deadline.

Reports from the Centers: Dale Flesher had nothing to report on the Tax History Research Center, other than things were going as normal. Elliott Slocum could not attend, but Gary Previts noted that Georgia State University will not house the Accounting History Research Center anymore. Dan Jensen has a transition plan (noted earlier). It was understood Jane Mutchler wouldn't take action to remove material pending arrangements. The Mercantile Library will accept duplicate material. Previts noted that the need for action was urgent, and a motion was approved resolving to move the Georgia State collection. Bill Samson said that Kathy's report covered the Garner Center.

Report from the Committee Chairs:

Financial Advisory: Alan Mayer reported on the need to tap into restricted funds to cover current expenditures, and noted this would require board approval. The group discussed spending interest while preserving the corpus, but noted that fundraising individuals intended endowed funds for conferences. The alternative would be to raise dues, currently very reasonable, at next year's meeting. Several members agreed to work to create some guidelines.

Hourglass: Dick Fleischman expressed uncertainty about the process for choosing a recipient of the Hourglass Award. It was noted that the Bylaws state the President makes the selection.

Information Technology: A report from Len Goodman was distributed, individually read, and discussed. Len will be asked to talk to Dick Fleischman about

how to go about implementing some of his suggestions.

Membership: Sandy Welch read membership information provided by Kathy Rice. It was asked that the report be sent to the membership, and noted that the dues and the membership numbers do not apparently reconcile. This was attributed to varying dues for individuals versus institutions.

Nominations: The past president, Sarah Holmes, is the chair of the Nominating Committee. Bill Samson and Finley Graves are also on the committee. Dick Fleischman has appointed Gary Previts and Dick Edwards.

Public Relations: Gary Previts brought the attention of the group to a *Journal of Accountancy* article on Accounting history. It was suggested to put a link to the article on the World Congress site.

Regional Programs: Dick Fleischman noted that the Southeast Historians program was fantastic. Dan Jensen believes regional programming appears to be improving.

Research Conference: Dick Fleischman led a discussion about the logistics of the World Congress and the Research Conference normally held in conjunction with the AAA annual meeting in Orlando. He noted there was a small room available on Saturday before the AAA begins. The cost would be \$35 per person for a lunch, coffee, etc. History papers were submitted to

the conference. He recognized Bill Felix's help with providing two complete History sessions, perhaps one with three papers, and one with a panel discussion. Fleischman proposed contacting the Public Interest section to see if any would be willing to come to a Saturday session, polling the membership, and sending out a call for papers shortly.

Vangermeersch Award: Tom Tyson announced three papers were submitted, and inquired about having an announcement in the *Notebook*.

Other Reports and Proposals:

World Congress: Dale Flesher provided extensive material related to the World Congress, including a tentative program. He discussed the budget, food, transportation, etc. He noted the Missouri Society of CPAs is sending attendees, and that Steve Moehrle and Jennifer Reynolds- Moehrle, from the University of Missouri – St. Louis were making local arrangements. He announced reasonable prices at the Renaissance Hotel, also the closeness of the Travel Lodge and the Double Tree Hotels.

Support of Graduate Students: Barbara Merino noted that the Academy paid for four Ph.D. students

to attend every research conference. Barbara and Alan Mayper have contributed their own funds to support and encourage these students' interest. Because more schools are involved, a method to choose recipients must be determined. This opportunity should be announced through the internet and email. The group discussed the importance of the graduate students sponsored contributing to the conference in a substantive way. Gary Previts suggested that a pilot be implemented, starting with doctoral granting schools with current members of the AAH.

International Linkages: Dick Fleischman forwarded Salvador Carmona's proposal that *The Accounting Historians Journal* begin publishing papers in languages other than English. He said Steve Walker noted that only 12 papers per year were published, which would make it difficult to commit to many papers in other languages. Steve suggested publishing abstracts at the back of the journal to keep the membership abreast of historical investigations in other countries.

Occasional Paper Series: Dick Fleischman said that Van Breda proposed an occasional paper series like the Coffman working paper series. John Rigsby described how this could be accomplished using a web listing.

Burns Award for Accounting Biographical Research: Dan Jensen said this was a possibility, and asked if the group wanted a formal proposal. It was suggested to model it after the Vangermeersch Award, but with a focus on historical biography.

Attendance at Foreign Conferences: Dick Fleischman noted that Gary Carnegie expressed concern about the drop in American attendance at foreign conferences, and said he had shared his thoughts on causes with Gary Carnegie. These include timing in the middle of U.S. academic terms when classes are in session, and the drying up of funding for travel. Joann Noe Cross said she would advertise conferences in the *Notebook* as soon as she receives notice.

CLIO Journals On-line: Dick Fleischman provided a handout about this principal association of historical journals and discussed using this outlet to put *The Accounting Historians Journal* on the site. The current contract with them is under review. The cost would be \$600, but there was some question about the benefits – would the site expose the *Journal* outside Accounting? Would it increase our reach? Dan Jensen would like to follow up with business historians.

New and Other Business: None

The meeting adjourned at noon.

(Continued from page 1)

A-1 Archival Collections

Moderator: Esteban Hernandez Esteve, Universidad Autonoma de Madrid

The Mercantile Library in St. Louis: A Wealth of Historical and Archival Data for Accounting, Finance, and Business Research

Stephen R. Moehrle, Univ. of Missouri – St. Louis

Jennifer A. Reynolds-Moehrle,

The Auction in London of Mexican Literary Jewels

Miguel Zapata Olvera, Colegio de Contadores Publicos de Mexico

A-2 Railroad Auditing

Moderator: Richard Macve, London School of Economics

Railroad Audits: Some Arrived Ahead of Schedule

Kevin Feeney

Early Episodes in U.S. Auditing—Audit Committees, Auditing Processes, and Governance

William D. Samson, The Univ. of Alabama

Gary John Previts, Case Western Reserve Univ

Dale L. Flesher, The University of Mississippi

A-3 Accounting and the Economy

Moderator: Salvador Carmona, Instituto de Empresa
Research on International Accounting Harmonization: A Historical Perspective

Elena M. Barbu, University of Orleans

Economy, Accounting and the Law. Historical Essay

Federico Gertz Manero, Colegio de Contadores Publicos de Mexico

A-4 Research Workshop: World Congresses

Richard Vangermeersch, Univ. of Rhode Island

B-1 International Congresses and Oral History

Moderator: Keith Hoskin, Univ. of Warwick

Congresses of Accountants: An Exploratory Comparison of Some Global and Local Initiatives

Ignace De Beelde, Ghent University

Rethinking the Oral History Method: Reflections on Academic Authority

Soon Nam Kim, University of Wollongong

The St. Louis Exposition of 1904 and the Accountants' Congress, Sept 26-28: Their History Revised for 2004

David A.R. Forrester, University of Glasgow

B-2 Subjected Labor Accounting

Moderator: David K. Dennis, Otterbein College

Sweet and Sour: Accounting for South Sea Islander Labour at a North Queensland Sugar Mill in the Late 1800s

Helen Irvine, University of Wollongong

Accounting for Interned Japanese Civilians during World War II: Creating Incentives and Establishing Controls for Captive Workers

Thomas N. Tyson, St. John Fisher College

Richard K. Fleischman, John Carroll University

B-3 Transportation Accounting

Moderator: Loren Wenzel, Marshall University

The State Accounting System Used in the Ottoman Empire: An Example of Transportation Accounting

Oktay Guvemli, Marmara University

Cengiz Toraman, Karaelmas University

Columbus's First Voyage: Profit or Loss From a Forensic Accountant's Perspective

David Satava, University of Houston—Victoria

B-4 Research Workshop - Critical Historiography

Barbara Merino, University of North Texas

Lunch

"The Truth About Lewis and Clark"

Harry W. Fritz, University of Montana

C-1 International Congresses

Moderator: Richard G. Vangermeersch, University of Rhode Island

International Accounting Congresses in the 20th Century: A French Perspective

Yannick Lemarchand, Universite de Nantes

Marc Nikitin, Universite d'Orleans

Henri Zimnovitch, Ecole des Mines de Nancy

Impetus Behind Municipal Reform and Reformers in the First International Congress of Accountants, St. Louis, 1904

Jane S. Austin, Oklahoma City University

Jamie Gorman, Oklahoma City University

Virginia Gurney, Oklahoma City University

Irene Sanchez, Oklahoma City University

C-2 Profession

Moderator: Warwick Funnell, Univ. of Wollongong

"New Zealand Is The Last Bus Stop On The Route": The Experience of Peripheral Firms in the History of Big 8 Networks

Rachel Baskerville-Morley, Victoria University of Wellington

Accounting Meets Politics: Theoretical Interpretation of Historical Events of the Accounting Profession in Australia

Indra Abeysekera, Macquarie University

Accounting in the Context of Economic and Social Transformations: Brazil, 1930-1964

Pedra Cezar Dutra Fonseca, UFRGS

Paulo Schmidt, UFRGS

C-3 Auditing

Moderator: Bernard Newman, Pace University
A Historical Perspective on the Separation of Duty and Other Techniques used for Internal Fraud Control

Roberta Ann Jones, Pittsburg State University
Kenneth Griggs, Calif. Polytechnic State Univ.
Auditor Independence and Family-Owned Audit Firms: The Clarkson and Ross Brothers as Directors of Audit Clients

Laura D. MacDonald, Wilfrid Laurier University
Dean Neu, University of Calgary
Alan J. Richardson, York University

C-4 Managerial Accounting

Moderator: Jean Price, Marshall University
The Growth, Development and Management of J & P Coats Ltd., 1890-1960: An Analysis with Reference to Chandler

Kirsten Wallace, University of Glasgow
Profit Calculation and Fixed Asset Accounting at Lyman Mills 1854-75

Daijiro Fujimura, Hiroshima Shudo University
Telephone and Regulatory Accounting History
Paul Miranti, Rutgers University

C-5 Gerhard Mueller

Moderator: Dale L. Flesher, Univ. of Mississippi
Dr. Gerhard Mueller
Karen Cascini, Sacred Heart University
Gerhard Mueller: Accounting Educator, Standard Setter, and Internationalist

Dale L. Flesher, University of Mississippi
Tonya K. Flesher, University of Mississippi
Reminiscences of A Standard Setter
Gerhard G. Mueller, Univ. of Washington and FASB (Retired)

D-1 The Accounting Profession

Moderator: Rachel Baskerville-Morley, Victoria University of Wellington

Contributions to a Chronology Regarding the History of Public Accountancy in Portugal

Manuel Benavente, Apotec-Accociãcao Portugesea de tecnicos de Contabilidade
Carlos Gustavo Rodrugues, Apotec-Accociãcao Portugesea de tecnicos de Contabilidade
Luciano Manuel Rodrigues, Apotec-Accociãcao Portugesea de tecnicos de Contabilidade

To Represent or Govern? A Study of Leadership Election Arrangements within a Professional Accounting Body

Masayoshi Noguchi, Hokusei University
John Richard Edwards, Cardiff Business School

Audit Companies: Emergence, Condemnation, Prohibition, and Disappearance

James J. McKinney, Howard University

D-2 Biography

Moderator: Massimo Sargiacomo, University G. d'Annunzio

Reappraisal of the Main Contributor on Standard Costing and Budgeting

Junzo Wada, Okayama University

Station Book-keeping: An Australian Case Study on the Role of Specialist Texts in the Professionalisation of Accounting

Garry D. Carnegie, Melbourne University Private
Peter Foreman, Deakin University

Brian P. West, University of Ballarat

George R. Husband: The Complete Accounting Educator

Alan Reinstein, Wayne State University
Gerald Alvin, Wayne State University

D-3 Railroad Accounting

Moderator: Nola Buhr, University of Saskatchewan

The Case of the Missing Balance Sheet Numbers: The Wisconsin Central Railroad in Fiscal Year 1875

Joann Noe Cross, Univ. of Wisconsin Oshkosh
Ruth Eberhardt, University of Wisconsin Oshkosh

Information, Institutions and Agency: The Crisis of Railroad Finance in the 1890s and the Evolution of Corporate Oversight Capabilities

Nandini Chandar, Rutgers University
Paul J. Miranti, Rutgers University

D-4 Accounting for War

Moderator: Giuseppe Galassi, University of Parma
War, Expert Management and Accounting at the Royal Exchequer: International Fund Movements Through the General Factory of the Kingdoms of Spain (1556-1557)

Esteban Hernandez-Esteve, Universidad Autonoma de Madrid

National Efficiency, Military Accounting and the Business of War

Warwick Funnell, University of Wollongong

Tuesday, August 3

Plenary session

Introduction of Speaker

William D. Samson, The University of Alabama
Problems and Challenges in Accounting History Research

J. R. Edwards, Cardiff Business School

(Continued on page 20)

CALL FOR PAPERS
International Workshop on
Accounting History in Italy

Pisa, Italy, 27-28 January 2005
organized by



**Department of Economia Aziendale
"Egidio Giannessi", University of Pisa**



Italian Society of Accounting History

Sponsored by the International Refereed Journal
Accounting, Business & Financial History

Scientific and organizing Committee:

Prof. Richard Edwards (University of Cardiff, Joint Editor of ABFH)
Prof. Francesco Poddighe (University of Pisa,
President, Italian Society of Accounting History)
Prof. Silvio Bianchi Martini (University of Pisa)
Prof. Lino Cinquini (University of Napoli "Parthenope")
Prof. Alessandro Marelli (University of Teramo)
Prof. Stephen P. Walker (University of Cardiff)

BACKGROUND AND PURPOSE

The workshop will involve the presentation and discussion of papers to be subsequently considered for publication in a Special Issue of *Accounting Business & Financial History*, one of the leading international Accounting History journals. Between four to eight papers will be included in the special issue of ABFH, dealing with topics on Italian accounting, business or financial history. The papers should be designed to identify the individuals and the local, time-specific environmental factors which affected Accounting in Italy, and should endeavour to assess Accounting impact on organisational and social functioning. The papers chosen from the workshop, for further consideration, will be subject to the international refereeing process. The papers will be published in English, the official language of the workshop .

FEES

The fee per participant is fixed in € 100,00.

The fee includes participation to the Workshop, lunch and morning and afternoon refreshments, the welcome buffet and cocktail, the workshop dinner. Payments should be made within and no later than December 20th, 2004 by bank transfer into our bank account at the bank "San Paolo IMI", account name: "Società Italiana di Storia della Ragioneria"

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ADMINISTRATION

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William Sampson presenting Paul Garner Remembrance

Silent Auction at World Congress



The St. LOUIS EXPOSITION of 1904 and the ACCOUNTANTS' CONGRESS, Sept 26-28: Their History revised for 2004

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Abstract

This two+-day congress of accountants was held in September, 1904 during the St. Louis International Exposition. The importance of the congress for the federation of certified accountants across the United States is here confirmed. But the opportunities and intellectual challenges exposed at St. Louis, as at earlier European expositions, featured little for these pragmatic practitioners. More seriously for those claiming that an international accounting congress series began at St. Louis, an examination of its planning, agenda and participation reveals an Anglo-Saxon bias which was natural for that time. This bias was countered only by one Dutch accountant who arrived late – but who promoted the “next” international accounting congress twenty-four years later in Amsterdam. Thus evidence is here offered which contests claims that are still widely made, that international accounting was importantly initiated at St. Louis. Rather St. Louis was a specially American event to be understood in relation and contrast to European accountancy, expositions, competitions and congresses.

Sources and Appellations

The records at St. Louis of this Exposition have not been accessible from a distance. But for the Accountants' Congress, an official Record is available in deluxe or ordinary editions. The former contains the papers presented, comment and 26 portraits. More easily found is the ordinary edition with papers presented to the Congress which may be of special interest to historians on subjects such as municipal accounting, uniformity, revenues and receipts, invested capital, public service corporations, or auditing.

More recent reviews can be found in histories of the accounting profession in America. Previts & Merino (1979, p.166) for instance report on the congress, and reproduce a photograph of participants with individuals' names. John Carey (1969) also reports on the congress; but not with such degree of analysis as N.E. Webster (1954), who opens avenues and who hedges doubts on the internationalism of this congress, notably by the statistics and details which he gives of media coverage.

Personal insights of American participants may be found in retrospectives such as by J.T. Anjou, E. Reckitt and G. Wilkinson. (These are here referenced by page no. in Zeff (1988)'s very useful collection). Insights for instance are recorded in Reckitt's discourse, from the unsparing mosquitoes at St. Louis where the ambient temperature was seldom below F.100 degrees! (v.Zeff, op.cit, p. 285). Another aside from Mary Murphy (1961) notes that ladies were welcome only to Congress Dinners – or was Mary R. Ross a delegate with her husband?

Encyclopaedias document some quotations about St. Louis which are appended to this paper [Annex]; and contrast with the aura later accorded by accountants to their congress. The motivations of American accountants in calling the congress will be clarified, as also some of its effects on the development of their profession. But it may be challenging thus early to document how internationalist claims which were derived from the (almost incidental) Exposition venue. Thus Flint on "Accounting" in the authoritative Scots lawyers' *Stair Encyclopaedia* (1986) accepted an American initiative for (the first) international accounting congresses. More typically it is English-language texts on international accounting where in prefatory or institutional chapters are listed a “congress series” from St. Louis on.

Some wordings of uncriticised history. may be quoted. Thus Choi & Mueller (1992, p. 66) write of the most prestigious and elaborate of international congresses starting at St. Louis and "at present meeting every five years". Evans, Taylor and Holzmann (p. 9) qualify the statement that post-1904, congresses were held every five years, but "there was little continuity from the first to the next in Amsterdam". Alhashim and Arpan (1988, p. 40) assert that today's IFAC (*International Federation of Accountants*) is part of an organ called the International Congresses of Accounting formed in 1904 (op.cit. p.199). The same authors (1988, p. 60) suggest that post-1904, conferences have been held periodically in different

parts of the world. An unambiguous precedence is given to St. Louis in Kubin & Mueller's Bibliography (1973); and in Mueller's contribution to the *International Journal of Accounting*, 15,1 (Fall, 1979).

More recently and subsequent to the 8th World Congress of Accounting Historians in Madrid, 2000, Vangermeersch of Rhode Island has campaigned for studies of every accounting conference to focus in St. Louis, 2004. Useful details were made available on Website including Governor Frances' costings of the whole exposition! Excerpts from the papers are there given, as well as hints of the critical presentation which follow here. But it is not only the claims for precedence of St. Louis as an international which must be challenged. Also and perhaps more tendentially we will claim that at this national congress with guests was displayed a professional narrowness which came to be accepted in subsequent accountants' congresses with untold opportunities lost

Earlier and other European congresses were documented years ago by Mm. Stevelick and Pinceloupe. After some further investigation, the facts were presented at seminars in Madrid (1892), Portsmouth (1987), Syracuse (1983) by this accounting historian subsequent to an extended over-view of "Conventions, Fairs and Truth-transfers" in history for the European Accounting Association at St. Gallen (1983). My Paper on European congresses was published variously in Forrester, 1991, 1992, 1996, and 1998. But claims to priority for St. Louis must encounter the evidence which calls in doubt the seriousness of its international pretensions or achievements!

Common appellations for the St. Louis event were called in doubt by the evidence of Samuels and Pypier in the *Accounting Historians' Journal* (1985). Their case that St. Louis was a "national" rather than an international event is founded on the quite limited participation from Britain or Canada. Silent support must be gained also from a listing of the countries never invited to participate. But in what follows astonishing consequences are seen in the particular and quite unnecessary failures to invite Germans or French *academic* accountant who were active at the Exposition itself!

Mention may be made now of problems in tracing possible participants in 1904 using European archives. Thus the Librarian of the Institute of Chartered Accountants in England and Wales searched professional records in vain to locate the *Commis-saire* at the French pavilion (Bywater). More surprisingly, Mrs. M. Hertzberger-van Aalst at the Royal NIVRA Library, Amsterdam could retrieve only one

document on van Dien (referenced here as "NIVRA"). Other sources are available however for his roles at St. Louis, Amsterdam and New York

If St. Louis was a "nationalist" rather than a truly international gathering, then some disfavour of British CAs by their American collaborators for at least the following dozen years will be noted. More clearly one must see how non-"Anglo-Saxon" accounting was ignored early in the 19th Century (even though Italian origins were praised), Elucidating but compressing facts, extended consequences might be suggested from studies of other congresses. Yet the ethos there variously shown should not be interpreted only in the nationalisms or professional jealousies of ensuing decades. This nationalism and mere professionalism will now be complemented by evidence on the idealism and internationalism of the global expositions of those years.

Some 330 diverse groups met during the St. Louis Exposition.(Vangermeersch,2003) The attractor for most visitors must have been the pavilions and the displays, each with a particular message and all together informing integrationist and trans-national ideals. At the Paris *Exposition Universelle* of 1900 an international association for the advancement of Science, Arts and Education had been established by the Scot Geddes and the Belgian Otlet. They found there "an intellectual feast and a moral substitute for war", and hoped to do similar work at Glasgow in 1901 and St. Louis, 1903 (Mairet,p.107). We shall record Governor Francis' eloquent invitation to the accountants to look round and wider. But otherwise the record shows that the participants at St Louis remained unaware of the programmes, the persons and displays which were pertinent for their own profession! And a preference for prose, immediate purposes and personal exposure has characterised accountants' gatherings since. A hint of different possibilities, however, may be derived from the *Journees* organised in symbiosis with the Great Brussels Exposition. There despite the Cold War met accountants from East and West, to be challenged by Ernst Stevellinck to a most detailed and authoritative agenda for accounting historians. Future generations thus attend now on our study of a century, but they will note reliance as sources on both hard and soft evidence (rich rag-bag?) where the latter supports opportunities forgone or conclusions painful to our pride and prejudice!

A Century to be Celebrated

Long-lived Institutions deserve study by the historian - and celebration perhaps with expectation and

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caution. The precise anniversaries of memorable and originating events may be anticipated; and celebrations may be planned by those who conserve traditions. An elapse of time-spans deserves respect, however, After a hundred years, much of the original turmoil and contest may have faded. Rosy pictures may be preferred, at least temporarily, of final and intervening developments and of their inauguration. The original participants will be long dead, and new, direct evidence is unlikely to emerge.

One must expect also that over such a long period, changes in expectation and in historical method itself will have occurred, for instance in appreciations of the political and social environments for the actors and at the event celebrated. More particularly, celebrants of the origins of institutions or of a profession will surely be influenced by the breadth or narrowness of their training and interests. Indeed by our present study and for the present occasion - with or without the discovery of new documents or comparable material - some obdurate loyalties and accepted perspectives may be challenged and change.

Such methodological generalities introduce here our sections which treat of the history and location of the Exposition; the learning and intellectual possibilities from the pavilions and displays (especially that by Britain); the importance of professional and academic congresses held during this "Fair"; the triumph of pragmatism; the contrast of international and nationalist professional goals. The final question is "What and when were the hereafters to St. Louis, 1904?"

St. Louis and the French

The Accountants' Congress was biased predominantly towards the Anglo-American professionalism of that time. They met at *St. Louis* but gave apparently no attention to the king of France, from 1226 to 1270, who had earned renown at home and canonisation from his leadership of two crusades. The financing of these crusades was entrusted to Italians, aided by the meticulous banking of the Templars throughout Europe (Picquet, *passim*; Forrester, 1999, p.152). From at least that Century, French bankers and Notary recorders were accorded a proper status (Forrester, 1999, p.36)

French expansion across the Atlantic in the 17th Century encircled New England. In the North, St. Lawrence was colonised, while settlement up the Mississippi was called *Louisiana* after Louis XIV. A Northerly settlement was named after *Saint Louis*. All the Middle-west colonies were sold by Napoleon to the United States in 1803.

Prosperity through the older and new united states grew during the following Century to the point where an international exposition was planned. Precedents at Chicago and in Paris were very much in mind; but when American accountants chose St. Louis for their congress, they ignored the Europeans.

French accountants like others in the Continent had their guild rights and privileges abolished at the Revolution. Thereafter practitioners and professors took the lead in organising provincial, national or indeed international concertation. Founded one year after the English Institute, a *Societe academique de Comptabilite* achieved respect, amending its title to *Societe Francais de Comptabilite* without any change of preconcern with education and qualifications. Noteworthy is that in 1905, members of the *SFC* voted to retain their "liberal" status rather than seek the state recognition and regulation so proudly achieved in England, America and Holland (cf. Pinceloupe, *passim*).

As early as January, 1900, Americans could have known of French accounting. Readers of the professional journal, *Accountics*, found in its columns a careful description of the Paris World's Fair which must attract considerable attention everywhere.

"The daily papers recently contained a list of the congresses which are to be assembled in Paris on different dates during the progress of the exhibition. These congresses are upwards of one hundred in number, and for their convenience a special building has been assembled in which several assemblies may meet at the same time. Broadly speaking, there is a congress provided for nearly every branch of science and art, education and labour. With this said, however, we are obliged to admit that the exception proves the rule, for we fail to find in the list anything that relates specifically to accounting".

The Editor then asked if accountants were never to be represented at such expositions. He argued that professional developments in America were surely not yet complete, so that co-operation and participation could be aided in this way. The hopes of this editor, Mr. Kittredge were not fully achieved before his death in April, 1903.

Kittredge and others could have known of the success of international accounting congresses in Paris in 1889 and at Lyons in 1895. And they should have known that local accounting support was lacking for a

special congress during the Paris Exposition of 1900. Instead a very well supported competition was held. Where others had their artefacts judged, eighty authors from 12 nations lodged accounting entries. (Pinceloup, I, p.49).

Success on this scale earned only scorn from the (London) *Accountant*. (Apr.20,1901) to which we must return. And this and other literary competitions should put in perspective the St. Louis jury which met in September to judge four accountants' entries. The winner W. A. Staub received a cheque for \$50. His essay on the conduct of an audit was read to the congress - while a loving cup was presented to Wilkinson for organising the congress (Zeff, ed., p.140).

French representation was never invited at the Accountants' Congress, sought although it was available at the St. Louis French pavilion where M. Lourdelet, Honorary President of the French *Societe academique*, was *Commissaire Generale* (Pinceloupe, p. 57). An Anglo-Saxon bias was also evident where certain terms were preferred during the proceedings of the congress: - The title "Certified Public Accountant or Public Accountant". was defended by Platt of California, who poured scorn on the French title of *expert-accountant* which he found as uncongenial as "expert-lawyer". Clients, he said, were the best judges of expertness (Proceedings, p.111).

Thus American accountants sought some harmonisation of their own profession while scorning the patronage of St. Louis and in ignorance of the vigour of the French profession and teachers who had pioneered accounting so successfully and internationally before. Untold consequences followed also from apparent blindness to the feast available on the site where they met.

All Human Knowledge

We now must show the wide knowledge available at St. Louis before and during the exposition. Even here Anglo-Saxon professionalism seems to have over-ridden an evolving empiricism. Science, the arts and education were all to be displayed and developed according to Governor Francis, the chief organiser of the Exposition in his introductory challenge to the accountants. There would never again be a truly universal exposition, he claimed; nor had there been before such an attempt to systematise and disseminate all human knowledge (Proceedings, p.21). The organisers had first undertaken a sub-classification of knowledge, and then invited contributions from world experts in each topic. Reference was not made to Melville Dewey's comprehensive Library classification, nor to the derived Decimal classifications for

knowledge developed by Paul Otlet and La Fontaine in 1904. Their UDC codings were. to be subsequently adapted for accounting (Forrester, 1996b,p.99,etc).

Francis made no reference to early initiatives by St. Louis Hegelians who had published a *Journal of Speculative Philosophy* from 1867. More immediately, he promised long-term outcomes from the 1904 "assemblage of the Solons of the world". He referred especially to the immediately preceding International Congress of Arts and Sciences, which has been hailed as prompting and foreseeing the ensuing eclipse of both Germanic idealism and historicism. (Herbst, passim). German thought and institutions had pervaded American academic institutions till then, but were now to be progressively displaced by the pragmatism of William James and John Dewey. Such a change would only be welcomed in a profession which relied on English-style schooling and apprenticeships. At St. Louis, Wilkinson reviewed CPA momentum in terms of Darwinian survival achieved by straight-gate exams. CPA "degrees" and their profession were to be assured by high moral standards (Proceedings, 96). But otherwise and as aftermath of the congress, we can anticipate remarks by Dr. Meade of Wharton who claimed that his institution had no counterpart abroad - like pie and beans (Webster,p.307). The unimportance apparently accorded to professional ethics, methodologies and training could have been alleviated through German influences or by German representation at St. Louis. But there was none!

Two missed opportunities may be noted. Henry Hatfield was the humanist and accounting educator who had closest contacts with German authors and teachers. (Zeff, 1999); Yet In Spring 1904 he travelled from Chicago to Berkeley, and his papers reveal no knowledge of the congress. Why did he keep away from St. Louis? There was however a German professor at hand. During that Summer, Professor Jastrow undertook a study-tour of American Business Schools to obtain ideas for the new Berlin Commercial College (Redlich). There were thus representatives neither of French *Comptables* nor of German economists or *Wirtschaftspruefer*

Despite long and close exchanges between American and German academics over the years, no invitations were made to the newly established German commercial colleges to contribute their strengths in paedagogics, accounting techniques, social responsibility, etc (Schneider,1987,passim). Nor was there opportunity to learn of the new German graduate organisations where research and loyalty were concen-

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trated as much as in professional organisations (Locke, p.212).

The Expositions

A potential broadening of the St. Louis experience from words to exhibits was commended to the accountants. Governor Francis commended the virtues of friendly competition and the rivalries of peace Education and patriotism, he held to be the foundations of society. - Visitors could learn more here than in books. A month spent with these exhibits should be worth more than ten months at school! Three weeks here would give greater pleasure than a tour round the world! Governor Francis noted that Germany had offered more exhibits than any foreign country before (Proceedings, p.19). But it is the UK displays to which the reader is now invited, observing time lags!

The invitations to the accountants' congress of 1904 were issued only months before. Exhibitors on the other hand required much longer notice. Indeed the Exposition date was postponed from 1903 to give proper time for preparations. World-wide participation was then invited: artefacts, displays and pavilions had to be prepared, shipped and erected. The participation could be by countries, institutions and proud persons.

The British display at St. Louis was organised well beforehand by a Commission chaired by the Prince of Wales. Informative presentations were special features, as by the Fabian Society, the Law Society and the Statistical Society which exhibited their reports, syllabuses and exam papers. A display of special interest was that on UK Education, Commerce and Industry which included items from all universities (and also from the present author's former employer, the West of Scotland Technical College). Favourable mention was made of Belcher's designs for the headquarters of the Institute of Chartered Accountants of England and Wales (founded 1880) This display was awarded a Grand Prize. If such riches from very many countries were exposed at St. Louis, there is no evidence of their being appraised by the accountants who had come for three stifling days with limited, professional purpose.

The Politics of a Profession

At the start of the 20th Century, there was rivalry between the strong, New York ("Associated") accountants with others who had recently joined a Federation. In the latter, Wilkinson of Illinois played a leading role and sought support in every state. Duplicate membership was indeed frequent with the numerous American Association of CPAs and the New

York State Society. A simplification of allegiances was a goal shared notably by Montgomery of New York and Wilkinson of Illinois, and a brief congress seemed an attractive way of achieving this goal during the St. Louis Fair.

Both trans-Atlantic links and tensions may be noted as they emerged, before, during and after the congress. From at least 1889, American had been surprised and curious at the number of English and Scots accountants who arrived to represent prominent UK accounting firms in America. (Anjou v. Zeff, ed.p.52). These British accountants now campaigned for a consolidation of the American profession such as had been achieved in part by Chartered accountants in England and Wales in 1880. Thus A. Lowes Dickinson of Price-Waterhouse headed the planning committee while actual arrangements were shared with his fellow-partner, G.O. May. The role of Britons is further seen with A.A. Gillies who had come from Manchester or with Farquhar MacRae who presided over the New York State Society until June, 1904 but who then resigned when that body withdrew from membership of the Federation. John B. Niven CA, CPA was a member of both the Association and the New York Society, and was accepted as representing UK accountants at St. Louis (Webster, p. 299; T.A. Lee, 2002). But the St. Louis initiatives by these immigrants aroused resistance among native American accountants, as we will record in aftermath.

International ambitions

If the goals for the American accounting profession in those first years of the 20th Century are evident, then promptings for a wider internationalism may be reviewed again. Mr Kittredge's openness to the Paris precedent may be contrasted with the snide remarks printed by the (London) *Accountant* for its English, colonial and America readership. Its readers were informed in April 20, 1901 of a congress that did not in fact take place! The editorial read –

What this International Congress of Accountants is about we are in the dark, but for the reason that our Continental friends are somewhat fond of big titles, we should certainly regard the matter as being one-eyed in view of the fact that so far as we know, no delegates from what must be regarded as the headquarters and in fact the home of accountancy proper, viz., England, have been invited to attend.

The invitations to participate at St. Louis went neither to governments nor to individuals. Some British

accounting bodies seem to have been selected and invited late. In February 1904, *The Accountant* felt that the event could ensure wider recognition for the Public Accountant profession in America; but by July 23rd it asserted that many invitations had gone out only two months before for what could be "the first international congress with the presence of a UK representation". But Scots and Irish accountants and smaller UK bodies felt unable to attend, probably owing to the short notice. Most sent best wishes

Such limited British support earned praise at St. Louis. The Scots institute was hailed as the oldest professional institution; while the representative of the English institute (which had coalesced in 1880) received a special welcome. Francis Pixley, (ex-Pres. ICA E&W) and James Martin of the Incorporated Society were met on their arrival in New York on 21st September. Those arriving from the UK for the event could join friends who had emigrated earlier, also fellow-partners in the nascent global firms.

A larger Canadian delegation had less far to travel - from Montreal (4) and Toronto (2). One of Scots origin came from Windsor. A detailed count of attendees at the Congress by Samuels & Piper, (p.103) lists eighty-one from the United States (two with strong UK connections), seven from Canada and two from the UK.

Readers who are fully informed may be able to attach names and countries of origin or domicile to the faces in the group photograph. If this took place on the final-day of the congress, then E. van Dien, and his wife could be included on their arrival from the Netherlands. They had been welcomed to New York on 22nd September (Webster, p. 304), but reached St. Louis late indeed. To his query why the Dutch professional body NIVRA had not been invited, he was told that special invitations were given "only to English-speaking accountants". He had to acknowledge that he came on his own account (Bywater). He was admitted nevertheless to congress events and to the Dinner in New York before sailing home. Perhaps the delay before he called another congress was prompted by his reception in 1904.

The Congress Programme

The programme for "**The First Congress of Accountants**" reads as follows:

Monday, Sept. 26 –

a.m. - Introductory Session - Call to Order as per plan of Committee on Arrangements by A. Lowes Dickenson.

Election of Permanent Chairman

Address - The Louisiana Purchase Exposition by David R Francis, Pres.

Opening Address by Joseph E. Sterrett, Permanent Chairman

LUNCHEON at the Tyrolean Alps

p.m. - Municipal Accounts and Reports: History of Movement for Uniformity By Harvey Stuart Chase

The Municipal Balance Sheet by Henry Walter Wilmot

Revenues & Expences, Receipts and Disbursements by Frederick A. Cleveland

Appropriations in respect to Accounting" by Ernest Reckitt

Evening—RECEPTION at Hamilton Hotel

Tuesday, Sept. 27 –

a.m. - Practice and Organisation in Canada by John Hyde

The CPA Movement, Future of the Profession by G. Wilkinson

LUNCHEON at Administration Building

p.m.- Invested Capital, before and after Investment by Francis William Pixley

Uniformity in determining Profits of Public Service Corporations with rates regulatable by municipalities" by Robert Hester Montgomery

Evening - Banquet at Mercantile Club

Wednesday Sept. 28 –

a.m. - The Profits of a Corporation by Arthur Lowes Dickenson

The Mode of Conducting an Audit by Walter Adolph Staub

(Webster, p.298)

Not listed was the Governor's invitation to widen the intellectual horizons of these professionals The agenda concentrated on matters of concern at that time, with reference often to politics world-wide. More narrowly treated were profit-measurement in corporations and groups (AL Dickenson) or Investment tracability (Pixley). Uniformity was considered applicable in municipal accounting, but also in different countries and under diverse regimes. The Canadian situation was described, while Wilkinson contrasted the reform problems for Britain's colonies with that which were faced in America's 45 states (Zeff,

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ed., p. 124). James Martin mentioned how a reform bill supported by accountants in Victoria, Australia, was frustrated by "Working classes" (Zeff, ed., p.100). He instanced the opportunities which had been newly opened after the annexation of the Transvaal after the Boer War. In such limited respects, there were international references or examples, for the chief challenges were those facing the American accounting profession.

The Aftermath

As the visitors from overseas were dined before they set sail, one might look for indicators of success for an "international" event. But tensions soon surfaced, despite Pixley's assurances to the Congress that the Saxon race was always honest and straightforward in its dealings (Proceedings.p.141). Specific complaint was voiced by Goodloe against some English immigrants whose professional incompetence was damaging (Zeff, ed.,p.115). And long subsequent to St. Louis, in 1906, Dickinson and Sells were excluded from promotion to the presidency of the American Association of Public Accountants because they were British like so many of its members (Carey,p.399). No British CA was appointed President of that body until 1916! (Previts & Merino, p. 500).

The UK Chartered bodies long favoured entry by apprenticeship. A responsibility for professional training emerges in America only slowly after St. Louis where no attention had been given to the *Societe academique* or to the new German colleges of commerce. In relation to the congress, *The Accountant* (Apr.9,1904) had voiced a preference for practice over theory or doctrine: the meeting at St. Louis should be for practitioners (excluding committees and professors?) Thus whatever professional pragmatism was learnt in America from John Dewey and William James, there was also an import from British accounting. And with the pragmatism came a phobia of educators (Webster, p. 307).

Some training responsibilities had been handed over by the New York Association in 1904 Dean Johnson and Dr. Meade of the Wharton School. We have noted the latter's claim at the Farewell Dinner that his institution had no counterpart abroad, for it had evolved from American necessities like breakfast beans, pie and special shirt-buttoning (Webster,p.307)!

In America of course, Business training was offered widely; and through those Schools American accountants received a collegiate education more widely than any welcomed in Britain or her Empire.

Nevertheless at St. Louis opportunities were missed for inter-action with artefacts, displays and often clashing *Weltanschauungen*. Non-Anglo-American professionals were simply excluded, despite the venue chosen of an international exposition. If there be great loss discernible at the cradling of American accountancy institutions, there was perhaps an early but enduring confirmation of Anglo-Saxon partnerships.

St. Louis, the first accounting congress?

The world fairs or expositions of the 19th and 20th Centuries were numerous, yet formed no planned or regular series. Very different were the Olympic Games which were resurrected in 1896 in Athens and have been held subsequently every four years - at Paris in 1900, St. Louis in 1904, London in 1906,etc. The series is remarkable; but the St. Louis Games were noteworthy for the failure of the sea-transport arrangements made for the European athletes. American competitors won most of the trophies!

The follow-on for the St. Louis Accountants' Congress came 22 years later! Invitations for a (second) international congress in Amsterdam were issued in 1926 by the Dutch accountant who had come so late to St. Louis. No reasons have merged for the years of delay, nor for the choice by van Dien of 1926 for another Congress.

One notes however that there were many distinguished European contributors, but four only came to Amsterdam from New York. Among these, only one, R. H. Montgomery had been a participant at St. Louis. Moreover neither the printed Proceedings at Amsterdam nor Montgomery's Paper on "Legislation for the Profession" make reference to the prior event!

It is unnecessary to rehearse the further congresses of this "series", At New York in 1929 van Dien was Honorary President along with J. E. Sterret. Moreover on that occasion he presented an informative survey of public accounting in Continental Europe (Murphy, p. 559; NIVRA). He died while in hiding in Occupied Amsterdam, 24th March, 1944.

Thus evidence has been adduced for a critiques of the St. Louis Congress and indeed of the long delayed "series" which play an important role in the evolution and mythology of the American and global accounting professions. That mythology has been challenged from the history of Continental accounting, and from internal evidence relating to participants and non-participations! From a study of a three-day event we have looked back to precedents, and forward in a review of alternative traditions, envisioning what

might-have-been in the *longue duree* of a Century of time.

Annex I - Some Quotations about St. Louis contrasting with the aura later attributed by accountants

1839 – Capt. Fred. Marryat – “It is the nearest to the Black Hole of Calcutta of any city I have sojourned in...The flies are 50 to the square inch...Day and night melting like half-breeds of Jupiter to become tributary streams to the Mississippi”

1879 – W. Whitman:– “Its American electricity goes well with its German phlegm”

1883 – Mark Twain quoting a resident in Hannibal - “Account for it? There aint any accounting for it except if I had a damn fool. I would ship him to St. Louis. It is the noblest market in the world for that kind of prophet!”

1945 - AB Sterling -- “Meet me in St. Louis, Louis/ Meet me at the Fair.../ We will dance the Houcheekoochee/ I will be your tootsies, wootsie/ If you will met me in St. Louis, Louis” [Sung Judy Garland, +1969]

196?? - Henry Miller – The Air-conditioned Nightmare – “St. Louis which is called a city but which is in fact a stinking corpse like...”

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E-1 International Congresses on Accounting Educ.

Moderator: Jennifer Reynolds-Moehrle, University Missouri at St. Louis

The (First) International Conference on Accounting Education (Sept. 20 – Oct. 3, 1962)

Hanns Martin W. Schoenfeld, University of Illinois
A History of the International Association for Accounting Education and Research (IAAER): 1984-2004

Belverd E. Needles, Jr., DePaul University

Lisa Olmsted, DePaul University

E-2 Local Government

Moderator: Helen Irvine, Univ. of Wollongong

Early Twentieth Century Accounting for Trading Activities in New Zealand Local Government

Philip Colquhoun, Victoria Univ. of Wellington
The Expense Recordings Made by the Universitas of Penne in the 1664-1670 Period

Massimo Sargiacomo, University G. d'Annunzio

E-3 Reflections on Accounting

Moderator: Daniel Jensen, the Ohio State University

The New York State Society of CPAs and the CPA Movement: A Retrospect to 1904

Robert Colson, New York State Society of CPAs
Louis Grumet, New York State Society of CPAs
Reflections About the Concept of Art Applied to Accounting and Management: A Historic Perspective

José Joaquim Marques de Almeida, Open University, Portugal

Bruno José Machado de Almeida, Tomar School of Management, Portugal

E-4 Accounting Infrastructure

Moderator: Salvador Carmona, Instituto de Empresa

The Academic Formation as Determinative Factor for Survival of Brazilian Companies

Mariano Yoshitake, FURB Universidade Regional de Blumenau-SC

Aldecir Jose' Theodoro, FURB Universidade Regional de Blumenau-SC

João Francisco Morozini, FURB Universidade Regional de Blumenau-SC

Marcos Moreira Pinto, FURB Universidade Regional de Blumenau-SC

Sérgio Cavagnoli Guth, FURB Universidade Regional de Blumenau-SC

Towards the Discovery of New Technology to Record Accounting Entries

C. P. C Dora Orlanda Azpeitia Garcia, University of Mexico, Colegio de Contadores Publicos de Mexico, AC (CCPM)

F-1 Corporate Governance

Moderator: Nuno Luis Madureira, Univ. of Lisbon-ISCTE

Corporate Governance: A New Name for Ancient Practices?

Alvaro Ricardino, Centro Universitario Fundacao Santo Andre-Brazil

Sofie Tortelboom Aversari Martins, Fipecafi - Fundação Instituto de Pesquisas Contábeis, Atuariais e Financeiras-Brazil

Corporate Governance in the 19th Century: Evidence from the Chesapeake and Ohio Canal Company

Robert W. Russ, Virginia Commonwealth Univ.

Gary John Previts, Case Western Reserve Univ.

Edward Coffman, Virginia Commonwealth Univ.

Corporate Governance in Portugal: The Case of the Public Sector

Maria da Conceição da Costa Marques, Instituto Superior de Contabilidade e Administração de Coimbra

F-2 Turn-of-the-Century Income Measures

Moderator: Steve Moehrle, Univ. of Missouri at St. Louis

The Use of Accounting Numbers by Information Intermediaries in the Pre-SEC Era

Sudipta Basu, Emory University

Rachna Prakash, Emory University

Gregory Waymire, Emory University

Reporting on Company Financial Information before GAAP: in The Wall Street Journal for the Year 1900

Mary Ellen Oliverio, Pace University

The Internal Revenue Service vs. Adolph Woltzen Washbury, Illinois, August 26th, 1922

Lawrence N. Waterbury, Quinnipiac University

F-3 Ethics

Moderator: William D. Samson, The University of Alabama

Scholastical Quantifying of Qualities – A Precursor of Ethical Management Accounting?

Dieter Schneider, Ruhr-University

When the U. S. Profession's Founders Spoke About Accounting Ethics

Marco Lam, The University of Alabama

William D. Samson, The University of Alabama

F-4 Exploitative Use of Accounting

Moderator: Thomas Tyson, St. John Fisher College

Holocaust Accounting – Considering the Role of Accounting and Accountants on Immoral Decisions

Ellen J. Lippman, University of Portland

Paula Wilson, University of Puget Sound

(Continued from page 20)

Accounting's Uses in Exploitative Human Engineering: Theorising Citizenship, Indirect Rule & Britain's Imperial Expansion

Shanta S.K. Davie, University of Newcastle upon Tyne Business School

Good Government and the Prejudices of the People: The Case of the Philippine National Bank, 1916-1924

Maria Cadiz Dyball, Macquarie University

Chris Poullaos, University of Sydney

Wai-Fong Chua, The Univ. of New South Wales

Travel to Oxford Mississippi

Reception at Univ. of Mississippi Memory House

Wednesday, August 4

Plenary Session and Welcome to Ole Miss

Dale L. Flesher

Morris H. Stocks

The Profession's Core Values: Connecting Our Past to Our Future

S. Scott Voynich, Chairman, Am. Inst. of CPAs

G-1 Plantation Accounting

Moderator: Thomas Tyson, St. John Fisher College

Accounting in Plantations: Some Historical Budgetary Evidence

Ratnam Alagiah, Griffith University

The Interface of Race and Accounting: The Case of Queensland Sugar Plantations, 1859-1960

Ratnam Alagiah, Griffith University

Michael J. Turner, Griffith University

G-2 Biography

Moderator: James R. Crockett, University of Southern Mississippi

The Beautiful Mind of Ralph Nelson Elliott (1871-1948): Accountant Turned Stock Market Analyst

Gouranga Ganguli, Univ. of Texas-Pan American

Charles Ranlett Flint: Merchant, Promoter, and Contributor to the Development of Modern Industrial Enterprise in the United States.

Elliott L. Slocum, Georgia State University

Richard G. Vangermeersch, Univ. of Rhode Island

The Contributions of Lawrence B. Sawyer to the Profession of Internal Auditing

Nina M. Goza, Arkansas Tech University

G-3 Relevance of Financial Statements

Moderator: Gary John Previts, Case Western Reserve
Reflections on a Perfect 21st Century Accounting Storm

Eugene Flegm, General Motors (Retired)

Over Time Changes in the Value Relevance of Financial Statements: A Survey of the Academic Views

Hong-Ching Kuo, National Chengchi University

Accounting and Management of Non-Performing Assets in Financial Sector in India—Challenges in the Global Financial Scenario

Desaraju Himachalam, Sri Venkateswara Univ.

G-5 Miscellaneous

Moderator: Stephen Walker, Cardiff University

Influential Authors, Works and Journals in Accounting History Research

Salvador Carmona, Instituto de Empresa

What is Cost Accounting; a Method, Processes or System?

Emilio Huicochea Alsina, The National Institute Politecnico of Mexico

Reynaldo Frausto Mena, The National Institute Politecnico of México

H-1 Not for Profit

Moderator: J.R. Shaw, University of Mississippi

Financial Reporting in an 18th Century Charity: An Archival Study of Institutional Theory

Roger B. Daniels, College of Charleston

B. Mack Tennyson, College of Charleston

Jesse Beeler, Millsaps College

Archival-based Research on "Accountability" for Public Funds in The Mississippi Territory

Steve Wells, Alcorn State University

Daniel Tschopp, Daemen College

John Gill, Alcorn State University

Dale Flesher, The University of Mississippi

The State Auditor's Role in Investigating and Prosecuting Mississippi's Largest Public Corruption Scandal—Operation Pretense

James R. Crockett, Univ. of Southern Mississippi

H-2 Currency and Inflation Accounting

Moderator: Poluru Murali, Sri Venkateswara Univ.

Correlations between Inflation and Accounting Practices: The Special Brazilian History Case and Worldwide

Marina Mitiyo Yamamoto, University of Sao Paulo

Gerlando Augusto Sampaio Franco de Lima, University of Sao Paulo

Historical Development of Foreign Currency Translation in the USA

Joseph Y. Abekah, University of New Brunswick

H-3 Miscellaneous

Moderator: Sven-Arne Nilsson, Lund Univ., Sweden

Urban Transport Operations and Commercial Viability of State Road Transport Corporations in India

J. Madegowda, Kuvempu University

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Accounting in the Bosom of Abraham: A Genealogical Investigation of Wealth

C. Richard Baker, University of Massachusetts–Dartmouth

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Keith W. Hoskin, Warwick Business School
Richard Macve, London School of Economics

H-4 Editors' Forum

Moderator: Richard Fleischman, John Carroll Univ.

Stephen Walker, Cardiff University
Garry Carnegie, Melbourne University Private
Tony Tinker, City University of New York
Michael Cangemi, ISACA

Lunch at Rowan Oak (Home of William Faulkner)
William Faulkner – The Ne'er-Do-Well Accountant

Joseph Urgo, The University of Mississippi

I-1 International Harmonization and Internal Controls

Moderator: Leonard Goodman, Rutgers University
Mary E. Murphy: A Fitting Topic for the Tenth World Congress of Accounting Historians

Margaret Hoskins, Henderson State University
A Brief History of Internal Controls

Tim Wilson, Alcorn State University
Emotional Intelligence Management In A Corporate Environment

Maria da Conceição da Costa Marques, Instituto Superior de Contabilidade e Administração de Coimbra

I-2 Profession

Moderator: Joann Noe Cross, University of Wisconsin Oshkosh

Whither the Public Accounting as a Profession: Auditor Independence and Non-Audit Services

Yin Xu, Old Dominion University

Karl J. Wang, The University of Mississippi
A History of the Development of the AICPA's Specialty Designation Program

Shawn Mauldin, Nicholls State University
Michael Chiasson, Nicholls State University
Catharine Gaharan, Nicholls State University

A History of Women Certified Public Accountants in the United States: 1933-1959

Rebecca Legge Wilkie, Rhodes College (Emeritus)

I-3 Raymond J. Chambers Video Presentation

Moderator: Gary John Previts, Case Western Reserve
Discussion Leader: Peter Wolnizer, Univ. of Sydney

I-4 Retail and Bank Accounting

Moderator: Yannick Lemarchand, Université de Nantes

Transitions in Mississippi Retailing: The "Daniel Holland" Store Ledger, 1837-1845 & 1865

Stephanie Moussalli, The University of Mississippi
Gaurav Kumar, The University of Mississippi
Accounting Records of John Stille, Jr., Merchant of Philadelphia

Laurel Barfitt, University of Mississippi
Financial Accounting and Reporting System in Financial Sector-A Study of Transparency in Bank Accounts in India

Poluru Murali, Sri Venkateswara University

J-1 Accounting for Human Assets

Moderator: Helen Irvine, University of Wollongong
Accounting and the Slave Trade: The Guide du commerce of Gaignat de l'Aulnais

Y. Lemarchand, University de Nantes

C.S. McWatters, University of Alberta

An Analysis of the 1862 M & O Railroad and Other Antebellum Payroll Records

Gary John Previts, Case Western Reserve Univ.

Andrew D. Sharp, Spring Hill College

Somebody Knows the Trouble I've Seen: A Critical and Comparative Analysis of Slave Plantation Accounting in the U.S. and the British West Indies

Richard K. Fleischman, John Carroll University

Thomas N. Tyson, St. John Fisher College

David Oldroyd, University of Newcastle

J-2 Railroad Accounting

Moderator: Giuseppe Galassi, University of Parma

Round One of America's Great Railroad Depreciation Debate: Through the Eyes of the Press

Jan Heier, Auburn University–Montgomery

Ideology and Accounting: The Role of Saint Simonism in the 19th Century Spanish Railroad Industry.

Marta Maci'as, Universidad Carlos III de Madrid

Marcia Annisette, Howard University

The Impact of Environmental Forces on the Illinois Central Railroad Between 1915 and 1939: A Financial Perspective

Tina Quinn, Arkansas State University

Tonya K. Flesher, University of Mississippi

J-3 Journals

Moderator: Annette K. Pridgen, Jackson State Univ.

EDA Content Analysis of Three Accounting Journals 1987-2003: Identifying Episodes in the Development of Accounting Thought

Miklos Vasarhelyi, Rutgers University

Francisco Badua, Rutgers University

A Look Back at the Journal of Accountancy

Roberta Humphrey, University of Mississippi

J-4 Social Accounting

Moderator: John Rigsby, Mississippi State Univ.

The National Association of Black Accountants (NABA): A Brief History

Helen Gabre, University of Mississippi

Business Ethics and Social Responsibility: A Historical Perspective Derived from Annual Reports

Duffy A. Morf, University of Mississippi

Dale L. Flesher, University of Mississippi

Evolution of Auditor Liability Under Common Law

Jeanne Haser-Lafond, Univ. of Mass. Dartmouth

C. Richard Baker, Univ. of Mass. Dartmouth

Reception and Congress Dinner

Thursday, August 5

Plenary Session

Introduction by Richard Fleischman, John Carroll University

Bury Pacioli: The Origins of Social Accounting

Tony Tinker, City University of New York

Aida Sy, Sorborne, and City Univ. of New York

K-1 Auditing

Moderator: Robert Williams, Univ. of Wollongong

An Institutional Perspective of the Demise of Laven-thol & Horwath

Roger Daniels, The College of Charleston

A. James McKee, The College of Charleston

Origins of the Independent Auditing Function in Japan

Yoshinao Matsumoto, Kansai University

Gary John Previts, Case Western Reserve Univ.

Management Audit: A Study of the Development and Meanings in Sweden

Jorgen Dahlgren, Linkoping University, Sweden

Sven-Arne Nilsson, Lund University, Sweden

K-2 Standard Setting

Moderator: Sarah R. Holmes, Texas A&M Univ.

A Separation of Powers in the Accounting Profession

Jeffrey S. Zanzig, Jacksonville State University

Sector-Neutral Standard Setting: History and Impact of the Ten-Year Experiment in New Zealand

M.E. Bradbury, UNITEC Institute of Technology

Rachel Baskerville-Morley, Victoria University of Wellington

K-3 Honoring Famed Accountants

Moderator: Robert Gibson, Deakin Univ. (Retired)

An Insider's View of the Accounting Hall of Fame

Daniel Jensen, Ohio State University

The Annual Endowed Accounting Research Lecture Series at Melbourne University, 1940 to 2002

Brian G. Williams, Deakin University

K-4 Research Workshop: Accounting Biographical Research

Dale L. Flesher, The University of Mississippi

Tonya K. Flesher, The University of Mississippi

L-1 Managerial Accounting

Moderator: Shawn Mauldin, Nicholls State Univ.

Colonial Costing Practices of the Scott Brothers: Early NSW Agriculturalists

Roger Juchau, University of Western Sydney

Management and Accounting in a Royal Factory.

Lisbon (18th – 19th Century)

Nuno Luis Madureira, University of Lisbon-ISCTE

The Records of A Nobody: Do They Help Us Understand 18th Century Accounting Practice?

Robert Williams, University of Wollongong

L-2 School of Accountancy Archives

Moderator: Rick Elam, University of Mississippi

Chambers Archive Collection – An Insider's Revelations on 20th Century Accounting Thought and Practice

Peter Wolnizer, University of Sydney

Frank Clark, University of New Castle

Graeme Dean, University of Sydney

The University of Saskatchewan: Home of the First School of Accounting and the First Accounting Degree in Canada

Nola Buhr, University of Saskatchewan

Glenn Feltham, University of Manitoba

Tracey Thompson Tremaine, University of Toronto

Development of Florida Accounting History Archives—A Digital Approach

John Simmons, University of Florida

Sandra Kramer, University of Florida

L-3 Accounting and Organizations and Congress

Moderator: Tina S. Quinn, Arkansas State University

Selden Hopkins: America's First Accounting Editor and the Development of the First Professional Accounting Organization in the United States

George C. Romeo, Rowan University

John T. Rigsby, Mississippi State University

A Thirty-Two-Year History of the Legislative Consideration of College Tuition Tax Credits at the Federal Level

Benjamin Rue Silliman, Queens College; CUNY

L-5 Research Workshop: Archival Research

Richard Fleischman, John Carroll University

Closing Lunch

Memorial to S. Paul Garner (Remembrance by William D. Samson)

Invitation to 2006 World Congress

Yannick Lemarchand, Universite de Nantes



- Stephen Walker presenting Richard Fleischman with AHJ Manuscript Award for 2003 Best Paper for the article he co-authored with Penny Marquette, “The Impact of World War II on Cost Accounting at the Sperry Corporation”;
- Trevor Boyns received High Commendation for his paper “In Memoriam: Alexander Hamilton Church’s System of ‘Scientific Machine Rates’ at Hans Renold Ltd.”
- Lisa Evans received High Commendation for her paper “Auditing and Audit Firms in Germany Before 1931”



Plenary Speaker
Tony Tinker

Plenary Speaker
David Walker



- Shanta Davie receiving Vangermeersch Manuscript Award for 2003
- The Award was not presented for 2004





Plenary Speaker
Richard Brief



Convenor, 11th World Congress
of Accounting Historians to be
held in Nantes, France in 2006



Plenary Speaker
S. Scott Voynich



Plenary Speaker
J.R. Edwards

Recognized for Accounting History Education Innovation

William Samson—2003

Bill Samson, University of Alabama, was presented the 2003 Innovation in Accounting History Education Award at The Academy of Accounting Historians' 2003 Research Conference in Denton, Texas. This award is presented to an individual for developing and implementing innovative methods and techniques of incorporating accounting history in the teaching of accounting. Bill was selected by the awards committee, from several worthy projects, for his integrating of accounting history in his undergraduate and graduate courses. He had been recognized with a similar award from the American Taxation Association in the past.

David Oldroyd—2004

David Oldroyd, University of Newcastle, was recognized awarded the 2004 Innovation in Accounting History Education Award by the Academy of Accounting Historians at its Annual Meeting in Oxford, Mississippi. David has recently become the interim head of the department at the University of Newcastle and has taken remarkable strides there to make it one of the leading bastions of accounting history in the United Kingdom. He has also taken the lead in making his institution a likely host for the 2008 World Congress of Accounting Historians. The Chair of the Selection Committee writes:

The project submitted comprises the Accounting Change module that is offered as a final year elective for undergraduates. The main aim of the module is to help students develop a critical understanding of the historical processes that have helped shape and continue to shape the practice of accounting. Equally important is the wish to stimulate interest in the topic, and to encourage students to consider a research career as an accounting historian.

The award was accepted for Oldroyd by Shanta Davie, his colleague at Newcastle on Tyne.

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Samuels J.M. - International Accounting with special ref. To Internat. Stds (Croon-helm, 1985)

Samuels J.M. & Piper A.G. - The 1904 Congress of Accountants - national or international? Academy of Accounting Historians Journal (Spr.1985)

Stevelinck E & Haulotte R - Etudes historiques et theoriques de la comptabilite in Le Comptable et la Comptabilite en 1958 :Brussels Expo.

Webster N.E. - The American Association of Public Accountants: its first Twenty Years (AIA, 1954/ Garland)

Wilkinson G. - The CPA Movement and the Future of Public Accounting in the USA (Congress paper,1904)

Vangermeersch - A Road-map for 2004 (privately circulated)

Vlaeminck J-H - Histoire et Doctrines de la Comptabilite (Brussels, 1956 & later)

Zeff, S. - Leaders of the Accounting Profession in The Journal of Accountancy, AICPA 1987 Centennial edition

- (ed) The US Accounting Profession in the 1890s and early 1900s (Garland, 1988) reproducing articles by Anjou, Reckitt, Wilkinson,

- Henry Rand Hatfield: Humanist, Scholar and Accounting Educator (Jai Press, 2000) .

- Letters to D.A.R.F. of 21/i/ & 11/ii/2002

“FEMINISING” PREHISTORY

by

David Oldroyd

Newcastle on Tyne University

In a recent paper Oldroyd (2003) explored the idea, first gaining ground in the 19th century, that a time once existed in prehistory when society was universally matriarchal, and counting and calculation were the exclusive preserves of women. Despite the extreme antiquity of the subject, making proof difficult, there is some supporting evidence. The topic is noteworthy for a number of reasons, not least because it suggests an earlier place for women in the history of accounting than is usually acknowledged. In speculating that the first “reckoning/accounting devices” – a series of notched bone awls dating from the Upper Paleolithic (c.30000-10000 BC) – were connected to the “exchange of women and goods,” Schmandt-Besserat (1988, p. 1), for example, accepted the patriarchal basis of the earliest accounting systems without question. The topic is also remarkable because it provides a rare opportunity to explore the dichotomy proposed by some feminist accounting authors between the ways in which women and men see the world, in relation to an historical issue that has actually been pursued along such bipartite lines. It is the historiographical implications that are the focus of the present paper.

Historical studies have been rendered problematical by feminists in two main ways. First there is the widespread denial of the possibility of “value-free” or “impartial” research (Gilchrist, 1991, pp. 496-497; Moore, 1992, pp. 94-95). Reality is seen as a construction of human attitudes and values, unlike scientific positivism, which regards it as fixed and observable (Welsh, 1992, p. 122). It follows that that the objects and results of research are inherently biased because of its male domination (Oakes and Hammond, 1995, p. 50). As far as the interpretation of gender roles in prehistory is concerned, this is very relevant, as the archaeological and ethnographic

records are based very heavily on earlier studies carried out by male researchers. For instance, Scmandt-Besserat’s (1992) seminal work on tokens relied on the extant findings of earlier digs, and was therefore colored by what her forbears had considered worthy of preserving and recording.

A more fundamental challenge still to the efficacy of historical investigations comes from an idea in accounting literature that a difference exists, whether biologically or culturally constructed – psychological research tends to favor social and cultural factors (Welsh, 1992, pp. 120, 122) – between the ways in which women and men seek and process knowledge. Language is seen as especially important in this, as this is the medium through which meaning is created (Gal, 1991, pp. 189-190; Gilchrist, 1991, p. 497; Cooper, 1992, pp. 19, 24; Hammond and Oakes, 1992, p. 57). In terms of language, Oakes and Hammond (1995, p. 55) cited a body of research which found that men in North America and Europe “use language to position themselves in the social hierarchy” – thus they “tend to collect information which they use to determine and defend the correctness of a single position” – in contrast to the women, who “tend to use language to develop and maintain relationships, and are more likely to use information to form a consensus.” Consequently, for women, “context, feeling and subjectivity” are more likely to be valued than the “formal rules or abstract logic” which govern men (ibid., p. 57). It is therefore possible to characterize positivist research as “masculine” because of its belief that the “knower” can be separated from the “known” and its emphasis on objectification (Hammond and Oakes, 1992, p. 61). This would include historical studies which seek proof through the ob-

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jective verification of evidence.

It is further possible to posit a connection between masculine and feminine science and human sexual potential. Economic and accounting discourse becomes essentially “phallogentric,” stemming from the sexual capacity of the male focused on the penis. It is argued that for women there are more sexual pleasure zones and more possibilities, bringing with them a liberating or disrupting potential for the masculine institution of accounting (Shearer and Arrington, 1993, pp. 254-5, 266-9). The openness of the feminine is stressed compared to the enclosure of the masculine. Women “must remain multiple and diffuse” in order to disrupt the masculine drive “to unify, stabilize and rationalize”, that has produced adverse consequences both for society and the environment (Cooper, 1992, pp. 16, 24, 34-6; Shearer and Arrington, 1993, p. 260).

Such views are by no means shared by all feminist researchers (Gilchrist, 1991, p. 497), and have been criticized on the grounds of elitism – they privilege the experience of women from white, middle class, western backgrounds – essentialism – the emphasis on bodily experience excludes the other elements in our makeup – and ambiguity – the emphasis on openness closes off valid criticism (Gallhofer, 1992; Hoskin, 1992). However, they are important because they reflect dissatisfaction with the norms of “what counts and what does not count as academic discourse,” and a realization that “alternative ways of discovering, understanding and dealing with the world” may exist (Shearer and Arrington, 1993, p. 271; Oakes and Hammond, 1995, pp. 50, 64-67). Conventional historical methodology may not have all the answers.

In such a scheme, which “emphasizes the connectedness and empathy of women, and the ways in which they see the world differently from men” (Hammond and Oakes, 1992, p. 61), the legitimacy of seeking historical proof becomes questionable. Thus, there is a shift in emphasis from the object of research to the researchers themselves, which is not unnatural given the rejection of positivism. Proof is downgraded in favor of feeling, context, subjectivity, empathy

and connectedness; and the historical process of gathering and evaluating evidence becomes less important than the interactions with self that *her-story* engenders. One can see these influences in action in relation to the subject of the ancient matriarchy where a fairly clear demarcation line has developed between academics (including most feminist prehistorians) who, applying the formal rules and abstract logic of their own disciplines, remain skeptical, and women’s study groups outside who, through focusing on shared experience and collective memory, “know” that it is right.

The matriarchal view of women’s history, in a nut-shell, is that the past is useful because it can teach women how much they are repressed, that this was not always the case, and that a better way is therefore possible (Walker, 1983, pp. viii-x; Grindell, 1993, p. 120). A golden age once existed when feminine images and values predominated and women were not subjected by men. The quest for ancient knowledge is given extra purpose through the attempt by masculine institutions such as the Church to hide the truth. Therefore, the crusade to liberate womankind from patriarchy will be assisted if secret knowledge or “hidden history” is liberated also (Stone, 1976, p. xxvii; Walker, 1983, p. xi). Academic history becomes doubly untrustworthy. Not only is the process phallogentric, but its results are imbued with male bias.

The alternative way of discovering the ancient past is to connect with the collective memory of previous generations embedded in folklore and mythology, traditions that have been passed down orally over thousands of years. Thompson (1981, p. 82) described mythology as “the memory of our greater Being.” It defines “what is natural and what is unnatural among the people who hold the myths as meaningful” (Stone, 1976, p. 5). Furthermore, it enables present-day matriarchal study groups to empathize with the experience of their female ancestors in a direct way, not requiring the intervention of an academic elite who would tend to dismiss the existence of a matriarchy as unsubstantiated. Thus Stone (1976, pp. xxv, 4-5) urged women to explore the past for themselves through mythology,

“rather than remaining dependent upon the interests, interpretations, translations, opinions and pronouncements that have so far been produced” by academics.

From an academic standpoint, myths are an unreliable source of historical evidence as their chronology and true meaning are unclear. However, the “truth” behind the stories is irrelevant to the extent that the ancient matriarchy is an allegory that helps some modern women discover a deeper sense of feminine identity that is “wise, valiant, powerful and just” (Stone, 1976, p. 5). Proof is less important than connectedness, as is evident from the course literature of matriarchal studies programs which emphasizes myth, folklore, legend, festivals and customs as the means of connecting with the lives of “women past and present” (e.g. Newcastle University, 2000, pp. 43-44). The feeling of empathy with the past is reinforced by visiting ancient sites with matriarchal connotations, the feeling of community by the intimate nature of the groups which are usually exclusively female. It is unjust to dismiss this as “pure fiction” or “enough to make any careful prehistorian shudder” (Russell, 1993, pp. 95-96), as the bounds of truth and fiction are redefined (Moore, 1992, p. 95). Discovering the past equates with discovery of self, and the past ceases to hold any objective identity. This may be “ahistorical” (Black and MacRaild, 2000, p.148), therefore, but in this respect academic history is missing the point.

However, the matriarchal debate also shows that there is a limit to the level of openness that is feasible in most disciplines, unless one wishes to disengage from the discipline altogether. Archaeology is the study of material remains. It has become permissible to place social, including feminist, theories at its centre, but this becomes pointless unless material evidence is available to substantiate them. Similarly, there has been a trend towards more theoretical history in recent years, but theoretical historians still require evidence to validate their predictions. Taking the notion of so called “feminine” science to its extreme involves disengagement from the historical process, which explains why most feminist historians reject it.

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More WCAH Pictures



Mary Ellen Oliverio, Pace University
Rachna Prakash, Emory University

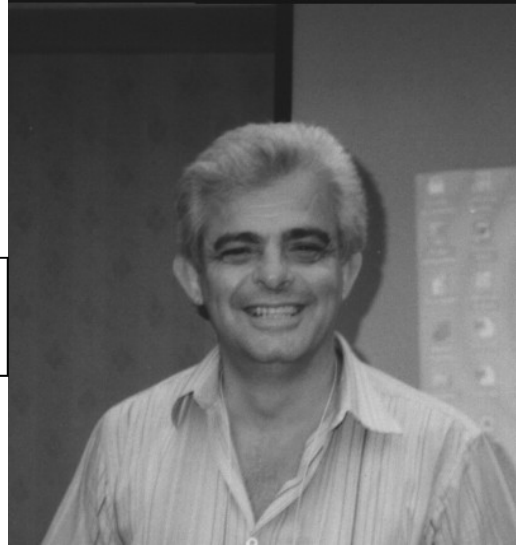


Congress Dinner, Oxford, Mississippi



C.P.C. Dora Orlando Azietia Garcia,
University of Mexico(UNAM), Colegio de
Contadores Públicos de Mexico, AC

Alvaro Ricardino, Centro Universitário
Fundação Santo André - Brazil



Daijiro Fujimura, Hiroshima Sheido University
Kristen Wallace, University of Glasgow
Paul Miranti, Rutgers University

Masayoshi Noguchi, Hokusei University



Obituaries

Michael Chatfield

Michael Chatfield, the 1974 and 1996 award winner, was a long-time faculty member at California State University--Hayward, and most recently taught at Southern Oregon University. He received the 1974 award for his book entitled "A History of Accounting Thought." The 1996 award was for his coauthorship of "*The History of Accounting: An International Encyclopedia*." He received his doctorate from the University of Oregon in 1966.

Antonie van Seventer

Antonie van Seventer, was the 1977 winner for his translation of O. Ten Have's book, "*The History of Accountancy*." Dr. van Seventer's papers and books have been donated to the Academy's library at the University of Mississippi in Oxford. Van Seventer, originally from Holland, practiced as a CPA in Alaska for many years and then moved to Ann Arbor, where he received his Ph.D. from the University of Michigan in 1966. He taught at several universities in the San Francisco area and was living in Palo Alto at the time of his death. He attended most international accounting congresses over the past 40 years.

Remembrance of Michael Chatfield

Michael Chatfield's service to the Academy of Accounting historians was significant. He was a member of its first Research Committee in 1974, a member of the Editorial Board from 1977 through 1994, a member of the Accounting History Education Committee in 1987 and a Trustee of the Academy from 1981 to 1983.

Richard Vangermeersch, a long-time associate of Chatfield described his willingness to devote long hours to the editorial work of "*The History of Accounting*". Vangermeersch noted recently that, when he was contacted by the publisher about producing

the *Encyclopedia*, "I agreed to do it only if Mike joined me on the project. He did, and must have spent 4000 to 5000 hours on the project because he believed in its critical importance." Vangermeersch further notes that Chatfield authored about 200 of the entries himself and did a magnificent job on the index.

As Vangermeersch observes, "Mike had an unquenching interest in the history of accounting thought. For that, we all should salute and remember him."

Recent Donors to Academy of Accounting Historians Research Centers

Several members of the Academy have recently made donations of books and other archival materials to the Academy's three research centers (National Tax History Research Center, National EDP Audit Archival Center, and the McMickle Accounting History Library) housed at the University of Mississippi. These include:

Michael Cangemi, Edison, NJ
Eugene Flegm, Bonita Springs, FL
Dale and Tonya Flesher, Oxford, MS
Peter McMickle, Memphis, TN
Family of A. van Seventer, Palo Alto, CA
Gary Sundem, Seattle, WA
Lawrence Waterbury, Hamden, CT

The Academy of Accounting Historians offers small travel grants (lodging only) to members who wish to conduct research at any of the three Centers. For information on grants, contact Dr. Dale Flesher or Dr. Tonya Flesher at the Patterson School of Accountancy, University of Mississippi, University, MS 38677.



Rachel Eberhardt,
Giovanni Galassi and
Ruth Eberhardt



Welcome Placard at
Mercantile Library

Reception at Mercantile
Library



The Accounting Historians Notebook, October 2004

Eleventh World Congress of Accounting Historians

NANTES (FRANCE) 19 -22 JULY 2006

First announcement Call for Papers

Six years after the Madrid Congress in 2000, the WCAH will return to Europe, after stops in Melbourne in 2002 and St Louis in 2004. In fact in July 2006, the Eleventh World Congress of Accounting Historians will take place in Nantes, and France will welcome this gathering for the first time.

Ideally situated, Nantes is only two hours from Paris by TGV (the high speed train with 20 round trips daily) and approximately two hours by plane from the majority of European Capitals. Gateway to Brittany and its ports, it is equally very close to a number of major tourist sites, such as Mont Saint-Michel, le Puy du Fou, the Futuroscope, and the “Chateaux of the Loire”.

Settled over two millennia ago on the banks of the Loire, fifty kilometres from the Atlantic Ocean, Nantes was, during the middle ages, the capital of the Duchy of Bretagne. In the eighteenth century, the city became the great merchant port of the French crown, opening commercial and maritime routes of the Americas and Africa. The leading industrial shipyards of the western half of France from the nineteenth century, noted for its naval engineering and its canning industry, Nantes and the Loire estuary have developed into a leading metropolis for the service and high technology sectors. Economic capital of western France and the major French city in terms of its rate of demographic growth, Nantes draws interest not only for its economic achievements but also for its quality of life and its environment.

The Congress will take place on the campus of the University of Nantes, a few steps from the historic centre of the city and from the majority of the hotels likely to lodge congress attendees. In 1995, the *Journées d'histoire de la Comptabilité et du Management* which takes place in France in March of each year, was organized for the first time in Nantes. The same year, the University of Nantes made a major acquisition of a collection of works dealing with accounting and its history, amassed by the Belgian Accounting Historian Ernest Stevelinck. Deceased in 2001, Ernest Stevelinck was the initiator and organiser of the first World Congress of Accounting Historians, which took place in Brussels in 1970. Holding the eleventh Congress in Nantes will therefore possess symbolic value and will be an opportunity to recognise his legacy.

Call for papers

Conference submissions can examine any aspect of the history of accounting, but the history of Nantes, the presence of the Stevelinck Collection, and the experience with the *Journées d'Histoire de la Comptabilité et du Management* motivates us to encourage papers dealing with the following themes:

- Accounting and Ocean Routes:
maritime trade, major commercial companies, colonialisation...
- 1970-2006:
36 years of accounting-history research:
thematics, authors, methodologies, prospective approaches...
- Accounting writers:
biographies, works, influence...privileging new research approaches and new issues...
- Accounting in relation to other management disciplines: strategy, management, human resources management, marketing, finance...
- Interdisciplinary approaches to accounting history

Manuscripts must be submitted in English, and will be reviewed by the members of the Scientific Committee. Submissions by electronic mail are acceptable.

Submissions for proposals:

The deadline for proposed manuscripts is January 15, 2006 and should be sent to:

Yannick Lemarchand
Congress Convenor
Centre de Recherches en Gestion Nantes-Atlantique CRGNA
Faculté des Sciences économiques et de gestion
Université de Nantes
BP 52331
44322 Nantes Cedex
FRANCE

Email: wcah@sc-eco.univ-nantes.fr

Authors of accepted papers will be advised at the latest by March 15, 2006.

Further information about the Eleventh WCAH will be available progressively on the Congress website:

www.iae.univ-nantes.fr/1lwcah

Call for Papers

Academy of Accounting Historians / Accounting Hall of Fame Conference Thursday, October 6, 2005 – Saturday, October 8, 2005 **The Accounting Profession in Transition: Historical and Contemporary Perspectives on Change**

The Academy of Accounting Historians and the Accounting Hall of Fame are jointly sponsoring a conference to develop perspectives on recent and continuing changes in the accounting profession and the environment in which it functions. The conference is scheduled for next year, October 6-8, 2005, in Columbus, Ohio, and is a sequel to a conference given in November of 2000 to commemorate the fiftieth anniversary of the founding of the Accounting Hall of Fame. The conference will begin with a reception on Thursday evening, October 6 and conclude mid-day on Saturday, October 8.

Papers are invited that develop historical and contemporary perspectives on the ongoing evolution of the accounting profession, including changes in business reporting, auditing, corporate governance, and international accounting.

The deadline for submissions is **June 30, 2005** but earlier submissions would be appreciated. Papers should include an abstract of approximately 50 words. Papers should be sent in both paper and electronic form (the latter via e-mail if possible) to Dan Jensen at:

Jensen.7@osu.edu

or

Dan Jensen
Department of Accounting and MIS
Fisher College of Business
The Ohio State University
2100 Neil Avenue
Columbus, Ohio 43210

REVIEW BOARD: Papers will be reviewed for inclusion in the conference by a board of reviewers including Anil Arya of Ohio State University, Richard Fleishman of John Carroll University, Edward N. Coffman of Virginia Commonwealth University, David Dennis of Otterbein University, Ann Gabriel of Ohio University, Laura MacDonald of Wilfred Laurier University (Canada), Alan G. Mayper of University of North Texas, James McKinney of Howard University, and Alan Reinstein of Wayne State University.

HOTEL: The conference will be held at the Blackwell Inn on The Ohio State University Campus, 2110 Tuttle Park Place, Columbus, OH 43210. For reservations call the Blackwell at 1-614-247-4000 and indicate that you are with the Accounting Hall of Fame/Academy of Accounting Historians Conference. You will receive the special conference rate of approximately \$120 per night (plus taxes) for single or double occupancy. All reservations must be made by *September 6, 2005* to receive the group rate. Accommodations are also available at regular rates at the Holiday Inn on the Lane, 328 West Lane Avenue, Columbus, OH 43201 (telephone 614-294-4848, toll-free 866-247-4003) located just one block from the Blackwell.