

10TH WORLD CONGRESS OF ACCOUNTING HISTORIANS

ST. LOUIS/OXFORD, AUGUST 1-5, 2004

CALL FOR PAPERS

ONE – TWO – THREE

ONE CONFERENCE—TWO LOCATIONS—THREE THEMES

The 10th World Congress of Accounting Historians will meet in the U.S. with a dual venue of St. Louis, MO, and Oxford, MS, from August 1-5, 2004. The Congress will commence in St. Louis on August 1 to celebrate the centenary of the first International Congress of Accountants that was held in St. Louis in 1904 as a part of the World's Fair commemorating the Louisiana Purchase and Lewis & Clark Expedition. Sessions will be held at the St. Louis Mercantile Library, which was founded in 1846. The headquarters hotel will be the Renaissance Airport Hotel. The Congress will then move by air-conditioned motor coaches to Oxford, MS on August 3 to give delegates an opportunity to visit the National Library of the Accounting Profession at the University of Mississippi. The Ole Miss Library is the largest accountancy library in the world. The Alumni House Hotel will be the Congress headquarters. There will be activities during the motor coach trip devoted to accounting history topics, such as featured speakers and videotapes. After the Congress, delegates may proceed to Orlando, FL, for the American Accounting Association meetings. It may be most convenient to continue your post-Congress air travel from nearby Memphis International Airport.

Papers are invited on **any** accounting history topic. Papers that address any of the three Congress themes are particularly desired. The three Congress themes are:

1. International Congresses of Accountants
2. Accounting for Transportation and Financial Industries
3. Archival-Based Accounting Research

INTERNATIONAL CONGRESSES OF ACCOUNTANTS:

Since 2004 marks the centenary of the first International Congress of Accountants in St. Louis, a major theme of the 10th World Congress of Accounting Historians is scholarship on the sixteen International Congresses of Accountants, the nine International Congresses of Accounting Educators, and the nine preceding World Congresses of Accounting Historians. There is a need to increase the relatively limited scholarship about each of these congresses. The dates and sites of these previous congresses are:

International Congresses of Accountants			
1904	St. Louis	1972	Sydney
1926	Amsterdam	1977	Munich
1929	New York	1982	Mexico City
1933	London	1987	Tokyo
1938	Berlin	1992	Washington
1952	London	1997	Paris
1957	Amsterdam	2002	Hong Kong
1962	New York		
1967	Paris		

World Congresses of Accounting Historians	
1970	Brussels
1976	Atlanta
1980	London
1984	Pisa
1988	Sydney
1992	Kyoto
1996	Kingston
2000	Madrid
2002	Melbourne

The International Congresses of Accounting Educators started in 1962 and were conducted just before or after the International Congresses of Accountants, either in the same city or nearby. Leadership of the *IAAER* (International Association for Accounting Education and Research) will assist in reviewing papers for this theme. Some examples of possible paper topics include: (1) Examination of a Specific Congress; (2) Continuity and Discontinuity of the Congresses; (3) Concept of International Congresses; (4) Key Players at Each Congress (Biographies); (5) Seminal Papers; (6) Splitting the Congresses in 1962; (7) Continuing Themes and Topics Across the Years; and (8) International Accounting Standards Movement.

ACCOUNTING FOR TRANSPORTATION AND FINANCIAL INDUSTRIES:

As the Gateway to the West, St. Louis is an appropriate venue for research on accounting for railroads, canals, riverboats, stagecoaches, airlines, and automobiles. The Mercantile Library is also a repository of several transportation collections. Thus, the Congress will highlight papers dealing with transportation-related industries throughout the world. Papers can include analyses of financial statements, accounting innovations, and the people who played a role in the development of transportation accounting. Similarly, St. Louis has historically been a financial center for Western development, so histories related to accounting for all types of financial institutions will be a focus of the Congress.

ARCHIVAL-BASED ACCOUNTING RESEARCH:

Because the library at the University of Mississippi is a treasure trove of accounting archival records, one of the Congress themes will be to emphasize archival-based research. Such research can be based on any type of organization. Examples include analyses of accounting innovations, diffusion of accounting innovations, impact of the environment (such as war, depression, or competition) on accounting, impact of accounting on the environment, and examples of company histories based on accounting records.

In addition to papers on the three Congress themes, papers on other topics of accounting history are also welcome.

The 10th World Congress is sponsored by the **Academy of Accounting Historians**. The co-conveners of the Congress are Richard Vangermeersch of the University of Rhode Island, and Dale L. Flesher of the University of Mississippi. Manuscripts for review should be sent to the following address:

Dr. Dale L. Flesher
Patterson School of Accountancy
University of Mississippi
University, MS 38677
E-mail: acd1f@olemiss.edu

Papers may be submitted in either hard copy or electronic format (electronic submissions should be in either WORD or WordPerfect format). All papers should be submitted in English. Special consideration will be accorded those papers prepared by scholars who use English as a second language so as to facilitate the broadest acceptance and presentation of materials. The Congress program will focus around the best papers received. All papers will be double-blind refereed and, subject to consent, the accepted papers will be published as refereed Congress Proceedings on the Congress website. A hard-copy volume of abstracts will also be distributed. The deadline for submissions is **February 28, 2004**. Earlier submissions are encouraged.