

Accounting Historians Journal

A Publication of the Academy of
Accounting Historians Section of the
American Accounting Association

MAIN ARTICLES

Early Internal Control Practices in the United States Army and the Evolution of Internal Control Practices in Businesses

William F. Bowlin

Accounting Practices Concerning the Boris Family Business in Brazil: 1882–1896

Adolfo Henrique Coutinho e Silva, Amaury José Rezende, Flávia Zóboli Dalmácio, and José Paulo Cosenza

The AAUIA From 1916–1920: How The AAUIA Contributed to the Early Developments of Accounting Education

Emily K. Hornok and Dale L. Flesher

The Search for Order in Municipal Administration: Herman A. Metz and the New York City Experience, 1898–1909

Ryan P. McDonough, Paul J. Miranti, Jr., and Michael P. Schoderbek

The Unintended Consequences of Tax Policy: How Mississippi's *Ad Valorem* Tax Structure Led to Environmental Devastation

William H. Black

SALMAGUNDI

Salmagundi: A Mixture or Assortment—A Potpourri

William H. Black

“The Past, Present, and Future of Accounting History”: A Comment on the State of Accounting History

Garry D. Carnegie

Calculating Engine Designed by Charles Babbage

Robert W. Russ and Marcia Vorholt

The Accounting Buck

David N. Herda



**American
Accounting
Association**

Academy of
Accounting Historians

Accounting Historians

Journal

V.47 N.1 2020

AMERICAN ACCOUNTING ASSOCIATION
Board of Directors

President	Terry Shevlin, University of California, Irvine
President-Elect	Elaine G. Mauldin, University of Missouri
Past President	Marc A. Rubin, Miami University
Vice President–Finance	Mark H. Taylor, University of South Florida
Vice President–Research & Publications	Mark L. DeFond, University of Southern California
Vice President–Education	Steven E. Kaplan, Arizona State University
Director–Focusing on Membership	Tracie L. Miller-Nobles, Austin Community College
Director–Focusing on International	Wim A. Van der Stede, The London School of Economics and Political Science
Director–Focusing on Segments	Audrey A. Gramling, Oklahoma State University
Director–Focusing on Intellectual Property	Mary Harris Stanford, Texas Christian University
Director–Focusing on Academic/Practitioner Interaction	John Hepp, University of Illinois at Urbana-Champaign
Vice President Elect–Finance	Mark S. Beasley, North Carolina State University

The American Accounting Association was founded in 1916 as the American Association of University Instructors in Accounting. Its present name was adopted in 1936. The Association is a voluntary organization of persons interested in accounting education, research, and practice.

Membership in the Association is available at the following annual rates.

Full membership:

The membership dues of \$345.00 include *Accounting Education News* and the online selection of all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. (This does not include Section journals.) Full members may also opt to receive hard copies of AAA journals for an additional cost:

<i>The Accounting Review</i>	with Print Option \$80.00	Total U.S. \$425.00
<i>Accounting Horizons</i>	with Print Option \$45.00	Total U.S. \$390.00
<i>Issues in Accounting Education</i>	with Print Option \$45.00	Total U.S. \$390.00
All three Association-wide journals	with Print Option \$170.00	Total U.S. \$515.00

Associate membership:

Full-time students are eligible for associate membership at \$100.00, which includes *Accounting Education News* and access to all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. (This does not include Section journals.) Members may also opt to receive hard copies of AAA journals for an additional cost. (Teaching Notes for *Issues in Accounting Education* are not available to students.)

<i>The Accounting Review</i>	with Print Option \$80.00	Total U.S. \$180.00
<i>Accounting Horizons</i>	with Print Option \$45.00	Total U.S. \$145.00
<i>Issues in Accounting Education</i>	with Print Option \$45.00	Total U.S. \$145.00
All three Association-wide journals	with Print Option \$170.00	Total U.S. \$270.00

In addition, AAA Section journals *Accounting Historians Journal*, *Accounting and the Public Interest*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Journal of Emerging Technologies in Accounting*, *The Journal of the American Taxation Association*, *Journal of Financial Reporting*, *Journal of Forensic Accounting Research*, *Journal of Information Systems*, *Journal of International Accounting Research*, *The ATA Journal of Legal Tax Research*, and *Journal of Management Accounting Research* are available to all AAA members. Full members may belong to one or more Sections: Academy of Accounting Historians; Accounting, Behavior and Organizations; Accounting Information Systems; Accounting Programs Leadership Group; American Taxation Association; Auditing; Diversity; Financial Accounting and Reporting; Forensic Accounting; Gender Issues and Worklife Balance; Government and Nonprofit; International Accounting; Management Accounting; Public Interest; Strategic and Emerging Technologies; Teaching, Learning and Curriculum; and Two-Year College. Each Section assesses its own dues, which are collected by the Association.

Inquiries concerning membership, subscriptions, advertisements, permissions, and other matters related to the Association (other than submission of manuscripts) should be sent to American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.
Telephone: (941) 921-7747 • Fax: (941) 923-4093 • Email: Info@aaahq.org.

Notice of change of address should be mailed at least eight weeks in advance to ensure undelayed receipt of *Accounting Historians Journal*. There is no submission fee for the journal. Manuscripts should be submitted in electronic form. Detailed instructions can be found at <http://aaahj.allentrack.net>. The editorial offices can be reached using the information below:

William H. Black, Editor
University of North Georgia
Email: ahjeditor@ung.edu

Editorial Office
Chelsea Matthews
Phone: (941) 556-4120
Fax: (941) 923-4093
Email: chelsea.matthews@aaahq.org

Accounting Historians Journal is indexed in Emerging Sources Citation Index (Web of Science) and Scopus.

Accounting Historians Journal (ISSN 0148-4184 print and ISSN 2327-4468 online) is published semiannually by the American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202. General subscriptions are available at the annual rate of \$95.00 for a print copy. The member subscription rate for a hard copy is \$10.00. Electronic access is included with membership dues. POSTMASTER: Send address changes to **Accounting Historians Journal**, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.

EDITORIAL STAFF OF ACCOUNTING HISTORIANS JOURNAL

EDITOR

WILLIAM H. BLACK, *University of North Georgia*

ASSOCIATE EDITOR

MARTIN PERSSON, *University of Illinois*
STEPHAN FAFATAS, *Washington & Lee University*

EDITORIAL ASSISTANT

CHELSEA MATTHEWS, *American Accounting Association*

PAST EDITORS

1974–1976 Gary J. Previts	1994–1997 Barbara D. Merino and Patti A. Mills
1977–1980 Gary J. Previts and Willard E. Stone	1998–1999 Richard K. Fleischman and A.J. Cataldo
1980–1983 Edward N. Coffman and Mervyn W. Wingfield	2000–2001 Richard K. Fleischman and Hans J. Dykxhoorn
1984–1985 Kenneth S. Most and Mervyn W. Wingfield	2001–2005 Stephen P. Walker and Cheryl S. McWatters
1985–1987 Kenneth S. Most and Ashton C. Bishop	2006–2008 Richard K. Fleischman and Cheryl S. McWatters
1987–1988 Gary J. Previts and Ashton C. Bishop	2009–2011 Richard K. Fleischman and Christopher Napier
1988–1989 Gary J. Previts and Mary S. Stone	2012–2016 Gloria L. Vollmers
1990–1994 Dale L. Flesher and William D. Samson	

EDITORIAL ADVISORY AND REVIEW BOARD

C. RICHARD BAKER, <i>Adelphi University</i>	CHERYL S. MCWATTERS, <i>University of Ottawa</i>
RON BAKER, <i>University of Guelph</i>	BARBARA D. MERINO, <i>University of North Texas</i>
ROBERT BLOOM, <i>John Carroll University</i>	MARC NIKITIN, <i>University of Orleans</i>
KEES CAMFFERMAN, <i>Vrije Universiteit</i>	DAVID OLDROYD, <i>Newcastle University</i>
SALVADOR CARMONA, <i>Instituto de Empresa</i>	LEE D. PARKER, <i>RMIT University and Royal Holloway at University of London</i>
GARRY D. CARNEGIE, <i>Royal Melbourne Institute of Technology</i>	GARY J. PREVITS, <i>Case Western Reserve University</i>
IGNACE DEBEELDE, <i>University of Ghent</i>	ROBERT W. RUSS, <i>Northern Kentucky University</i>
JOHN R. EDWARDS, <i>Cardiff University</i>	MASSIMO SARGIACOMO, <i>University G. D'Annunzio of Chieti-Pescara</i>
RICHARD FLEISCHMAN, <i>John Carroll University (Emeritus)</i>	MARY S. STONE, <i>The University of Alabama</i>
DALE L. FLESHER, <i>University of Mississippi</i>	TOMO SUZUKI, <i>University of Oxford</i>
TONYA FLESHER, <i>University of Mississippi</i>	THOMAS N. TYSON, <i>St. John Fisher College</i>
WARRICK FUNNELL, <i>Kent University</i>	RICHARD G. VANGERMEERSCH, <i>University of Rhode Island (Emeritus)</i>
JAN HEIER, <i>Auburn University at Montgomery</i>	GLORIA LUCEY VOLLMERS, <i>The University of Maine</i>
ESTEBAN HERNANDEZ-ESTEVE, <i>Madrid, Spain</i>	STEPHEN P. WALKER, <i>The University of Edinburgh</i>
THOMAS A. LEE, <i>The University of Alabama</i>	LUCA ZAN, <i>University of Bologna</i>

AMERICAN ACCOUNTING ASSOCIATION

EXECUTIVE DIRECTOR

Tracey E. Sutherland

PUBLICATIONS DEPARTMENT

Stephanie Austin
Nate Smith
Peyton Fultz
Chelsea Matthews
David Twiddy
Jan Kovarik (subcontracted)

OTHER AAA STAFF

Julie Smith David	Erlinda Jones
Susan Crosson	Debbie Gardner
Barbara Brady	Beverly Collins
Shauna Bigelow	Stephanie Glaser
Barbara Gutierrez	Kelli Gouwens
Nancy Maciag	Jean Thompson
Michele Morgan	Karen Toney
Connie O'Brien	Kelly Lee
Michelle Russak	Pat Stein
Mark VanZorn	Mary Beth Gripshover
Joe Parisi	Darlene Dobson
Suzanne Mullinnix	

Accounting Historians

June 2020

Journal

Volume 47

Number 1

Main Articles

Early Internal Control Practices in the United States Army and the Evolution of Internal Control Practices in Businesses William F. Bowlin	1
Accounting Practices Concerning the Boris Family Business in Brazil: 1882–1896 Adolfo Henrique Coutinho e Silva, Amaury José Rezende, Flávia Zóboli Dalmácio, and José Paulo Cosenza	19
The AAUIA From 1916–1920: How The AAUIA Contributed to the Early Developments of Accounting Education Emily K. Hornok and Dale L. Flesher	39
The Search for Order in Municipal Administration: Herman A. Metz and the New York City Experience, 1898–1909 Ryan P. McDonough, Paul J. Miranti, Jr., and Michael P. Schoderbek	55
The Unintended Consequences of Tax Policy: How Mississippi's <i>Ad Valorem</i> Tax Structure Led to Environmental Devastation William H. Black	75

Salmagundi

Salmagundi: A Mixture or Assortment—A Potpourri William H. Black	87
“The Past, Present, and Future of Accounting History”: A Comment on the State of Accounting History Garry D. Carnegie	89
Calculating Engine Designed by Charles Babbage Robert W. Russ and Marcia Vorholt	97
The Accounting Buck David N. Herda	99

Erratum

Erratum	101
-------------------	-----

