

## Resume

Paul J. Miranti, Jr.,

### Education

- 1985      Ph.D.  
            The Johns Hopkins University  
            Baltimore, Md.
- Thesis Title: "From Conflict to Consensus: The American Institute of Accountants and the Professionalization of Public Accountancy, 1886-1940."
- 1979      Advanced Professional Certificate-International Finance  
            New York University  
            New York, NY
- 1974      MBA in Accounting  
            Graduate School of Business Administration  
            New York University
- 1968      MA- History  
            The Johns Hopkins University
- 1965      BA – History  
            The Johns Hopkins University

### Academic Experience

- 2002-Present    Professor  
                    Department of Accounting and Information Systems  
                    Rutgers Business School
- 1999-2002      Associate Dean for Faculty and Research  
                    Rutgers Business School
- June 1999      Promoted to Professor
- 1991-1999      Associate Professor  
                    Department of Accounting  
                    Rutgers University
- 1985-1991      Assistant Professor  
                    Department of Accounting  
                    Rutgers University

- 1982-1985 Adjunct Lecturer  
Department of Accounting  
Rutgers University
- 1981-1982 Part-time Instructor  
Rutgers University

### Business Experience

- 1977-1982 Administrative Manager  
Continuing professional Education Division  
American Institute of Certified Public Accountants  
New York, NY
- 1976-1977 Financial Analyst and Internal Auditor  
Standard Brands, Inc.  
New York, NY
- 1973-1976 Audit Senior  
Arthur Young & Company  
New York, NY
- 1972-1973 Credit Analyst  
Bank of California International  
New York, NY  
(Part-time while attending graduate school)
- 1971-1972 Credit Analyst  
Franklin National Bank  
New York, NY
- 1968-1971 Research Consultant  
The Economist Intelligence Unit, Ltd.  
New York, NY

### Scholastic Honors

- 1986 Newcomen Society of the United States  
Newcomen Award in Business History for the best article  
appearing in the *Business History Review* in 1989 entitled  
“The Mind’s Eye of Reform: The ICC’s Bureau of Statistics  
and Accounts and a Vision of Regulation, 1887-1940.”

Business History Conference.

Herman Krooss Memorial Prize for the best dissertation in business history for the two year period 1986-1987.

1973 New York University  
Kolodny Prize for mast masters thesis on a management topic.  
Thesis title, “The Use of Profitability in Managing Field Sales Operations.”

### Professional Certification

1976 Certified Public Accountant – New York

### Publications

#### Books

*Years of Transition: The American Accounting Association, 1881-2016* (Sarasota, Fla: American Accounting Association, 2016). Coauthors Nandini Chandar and Deirdre Collier.

*The Institute of Accounts: Nineteenth-Century Origins of Accounting Professionalism in the United States* (London: Routledge, 2004). Coauthor: Stephen Loeb.

*A History of Corporate Finance* (New York: Cambridge University Press, 1997). Co-author: Jonathan B. Baskin.

*Accountancy Comes of Age: The Development of an American Profession, 1886-1940* (Chapel Hill: University of North Carolina Press, 1990).

#### Guest Editorship

The Emergence of Accounting as a Global Profession: An Introduction. *Accounting History* 19 (1-2) 2014.

#### Chapters in Books and Encyclopedias

Agents of Change: Bell System Employees and Quality Assurance Knowledge Transfer in Postwar Japan, 1945-1955.” In Pierre Yves Donze and Shigahiro Nishimura, eds., *Organizing Global Trade Flows*. New York, London: Routledge, 2014, pp. 230-244. Coauthor, S.B. Adams.

“The Role of the Bell System in Postwar Revival of Japanese Telecommunications” in Stefania Mariano, Mirghani Mohamed and Qader Mohiuddin, eds., *The Role of*

*Expatriates in MNC's Knowledge Mobilization* (London: Emerald, 2011). Pp. 131-150.  
Coauthor: Stephen B. Adams.

“Probability Theory and the Challenge of Sustaining Innovation: Traffic Management at the Bell System, 1900-1920,” in Sally H. Clarke, Naomi R. Lamoreaux and Steven W. Usselman, eds., *The Challenge of Remaining Innovative: Insights from Twentieth-Century American Business* (Palo Alto: Stanford University Press, 2009), pp. 114-131.

“Chicago and Professional Accounting,” in J.R. Grossman, AA.D. Keating and J.L. Reiff, eds., *The Encyclopedia of Chicago History* (Chicago: University of Chicago Press, 2005), pp. 1-2.

“Securities Markets,” in Joel Mokyr, *The Oxford Encyclopedia of Economic History* (New York and London: Oxford University Press, 2003), 5: 23-27.

“New England Finance” in D.H. Watters, B. Feintuch and S. Guidod, eds., *Encyclopedia of New England Culture* (New Haven: Yale University Press, forthcoming).

“Business History and Its Implications for Writing Accounting History,” in R.K. Fleischman, V.S. Radcliffe, and P.A. Shoemaker, eds. *Doing Accounting History: Contributions to the Development of Accounting Thought*. (Boston, London: Elviesier, 2004). Coauthors: D.L. Jensen, E.N. Coffman.

“Arthur Andersen,” in John A. Garraty, ed., *American National Biography* (New York: Oxford university Press, and the American Council of Learned Societies, 1999), 1: 439-40.

“Solomon Stephen Huebner,” in John A. Garraty, ed., *American National Biography* (New York: Oxford University Press and the American Council of Leonard Societies, 1999), 11: 411-12.

“Jacob Kay Lasser,” in John A. Garraty, ed., *American National Biography* (New York: Oxford University Press and the American Council of Learned Societies, 1999), 13: 324-25. Co-author: Leonard Goodman.

“William Mitchell Lybrand,” in John A. Garatty, ed., *American National Biography* (New York: Oxford University Press and the American Council of Learned Societies, 1999), 14: 153-55.

“Herbert Myrick,” in John A. Garraty, ed., *American National Biography* (New York: Oxford University Press and the American Council of Learned Societies, 1999), 16: 209-210.

“The Professions,” in Stanley I. Kutler, ed., *Encyclopedia of the United States in the Twentieth Century* 5 Vols., (New York: Charles Scribner's Sons, 1996), 3: 1407-30.  
Coauthor: Kenneth L. Lipartito.

“American Institute of Certified Public Accountants,” in Michael Chatfield and Richard Vangermeersch, eds., *The History of Accounting: An International Encyclopedia* (New York: Garland, 1996), pp. 34-43. Coauthor: Leonard Goodman.

“John Maurice Clark,” in Michael Chatfield and Richard Vangermeersch, eds., *The History of Accounting: An International Encyclopedia* (New York: Garland, 1996), pp. 125-26.

“Railroad Accounting,” in Michael Chatfield and Richard Vangermeersch, eds., *The History of Accounting: An International Encyclopedia* (New York: Garland, 1996), pp. 487-90.

“William Z. Ripley,” in Michael Chatfield and Richard Vangermeersch, eds., *The History of Accounting: An International Encyclopedia* (New York: Garland, 1996), pp. 502-504.

“Securities and Exchange Commission,” in Michael Chatfield and Richard Vangermeersch, eds., *The History of Accounting: An International Encyclopedia* (New York: Garland, 1996), pp. 524-25.

“Accounting,” in Kenneth T. Jackson, ed., *The Encyclopedia of New York City* (New Haven: Yale University Press, 1995), pp.4-5.

“Introductory Essay,” in Richard Brief, ed., *Commerce, Accounts and Finance* (New York: Garland Press, 1993).

### Refereed Articles

“Marketing Shareowner Democracy in the Regions: Bell Telephone Securities, 1921-1935.” *Enterprise and Society*.29 (February 2017) : 400-446. Coauthors: Deirdre Collier and Nandini Chandar.

“Innovation’s Golden Triangle: Finance, Regulation and Science at the Bell System, 1877-1940.” *Business History Review* 90, No.2, (2016): 277-299.

“Technology and Learning: Automating Odd-Lot Trading at the New York Stock Exchange, 1958-1976,” *Technology and Culture* 55 (October 2014): 850-879. Coauthor: Phillip G. Bradford.

“Practice Strategy of Lybrand Ross Bros. and Montgomery during the 20<sup>th</sup> Century” *Accounting History*. Special Edition on the Globalization of Accounting Professionalism, Paul Miranti, guest editor, 19 (Feb.-May, 2014): 53-76. Coauthors: Deirdre Collier and Nandini Chandar.

“Graph Standardization and Management Accounting at AT&T during the 1920s,” *Accounting History*, 17 (February, 2012): 35-62. Coauthors: Deirdre Collier and Nandini Chandar.

“Integrating Accounting and Statistics: Forecasting, Budgeting and Production Planning at the Bell System during the 1920s,” *Accounting and Business Research*, 39, No. 4 (2009): 1-23. Coauthor: Nandini Chandar.

“Chandler’s Paths of Learning,” *Business History Review* 82 (Summer 2008): 293-300.

“Global Knowledge Transfer and Telecommunications: The Bell System in Japan, 1945-1952.” *Enterprise and Society* 9 (March 2008): 96-124. Co-author: Stephen B. Adams.

“The Development of Actuarial-Based Pension Accounting at the Bell System, 1913-1940.” *Accounting History*, 12 (2007) 2: 203-232. Coauthor: Nandini Chandar.

“Corporate Learning and Quality Control at the Bell System, 1877-1929,” *Business History Review* 79 (Spring 2005): 39-72.

“Information, Institutions and Agency: The Crisis of Railroad Finance in the 1890s and the Evolution of Corporate Oversight Capabilities.” *Accounting History* 10 (No. 2, 2005): 7-33. Coauthor: Nandini Chandar.

“Corporate Learning and Traffic Management at the Bell System, 1900-1929: Probability Theory and the Evolution of Organizational Capabilities,” in *Business History Review* 76 (Winter 2002): 733-65.

“Professions and Organizations,” *Social Science Quarterly* 79(1998). Coauthor: Kenneth Lipartito.

“Louis D. Brandeis and Standard Cost Accounting: A Study of the Construction of Historical Agency,” in *Accounting, Organizations and Society* 22 (1996), pp. 569-86. Coauthor: Leslie S. Oakes.

“The First Century of the CPA,” in *The Journal of Accountancy* Coauthors: Gary John Previts and Dale L. Flesher.

“Birth of the Certified Public Accounting Profession: Organization and Knowledge in an Age of Progress,” an invited article in *The CPA Journal*, 66 (April 1996), pp. 14-20 and 72.

“Patterns of Analysis in Accounting History,” *Business and Economic History* 22 (1993), pp. 114-26.

“A Bridge between Theory and Practice: ERA Seligman and the New York State Corporate Income Tax, 1912-1917,” *Advances in Public Interest Accounting*, 5 (1992), pp. 75-106. Coauthor: Leonard Goodman.

“The Mind’s Eye of Reform: The ICC’s Bureau of Statistics and Accounts and a Vision of Regulation, 1887-1940,” in *Business History Review* 63 (Autumn 1989): 469-509.

“Measurement and Organizational Effectiveness: The ICC’s Bureau of Statistics and Accounts and Railroad Regulation, 1887-1940.” in *Business and Economic History* 19 (1990): 183-92.

“Accounting’s Panopticon: The ICC’s Bureau of Statistics and Accounts and the Public Interest, 1887-1920,” in *Advances in Public Interest Accounting* 4 (1991): 179-214.

“The California Method of Taxing Nonresidents in New York,” in *Journal of State Taxation* 9 (Fall 1990): 31-44. Coauthor: Leonard Goodman.

“International Financial Statement Translation: The Problem of Real and Monetary Disturbances,” in *The International Journal of Accounting, Education and Research* 23 (Spring 1988): 19-31. Coauthor: H. Peter Gray.

“Capital Expenditure Analysis and Automated Manufacturing Systems: A Review and Synthesis,” in *The Journal of Accounting Literature* 8 (1989): 181-207. Coauthor: Yaw M. Mensah.

“Professionalism and Nativism: The Competition in Securing Public Accountancy Legislation in New York during the 1890’s,” in *The Social Science Quarterly* 60 (June 1988): 361-82.

“Associationalism, Statism and Professional Regulation: Public Accountants and the Reform of the Financial Markets,” in *Business History Review* 60 (Autumn 1986): 438-68.

An invited article authored with James Don Edwards, “The AICPA: A Professional Institution in a Dynamic Society,” in the centennial issue of *The Journal of Accountancy* 163 (May 1987): 22-38.

“Robert H. Montgomery—A Leader of the Profession,” in *The CPA Journal* (August 1986): 106-108.

“From Conflict to Consensus: The American Institute of Accountants and the Professionalization of Public Accountancy, 1886-1940,” in *Business and Economic History*, 2<sup>nd</sup> Series, Vol. 15(1986): 93-100.

### Monographs

*Financial Management Seminar for Nonprofit Organizations* (New York: American Institute of Certified Public Accountants, 1983).

*The Use of Profitability in Managing Field Sales Operations* (New York: Sales Executives Club of New York, 1973). Coauthor: Leonard Deutsch.

## Video

“Finance and Technology: Automating Odd-Lott Trading at the New York Stock Exchange, 1955-1976.’ American Finance Association, History of Accounting Thought Series. Department of Finance, Ohio State University, Columbus Ohio, October 30, 2009.

“The First Century of the CPA, a video sponsored by the American Institute of Certified Public Accountants and resented before its Council Meeting in Chicago, Illinois, October 19, 1996. Coauthors: Gary J. Previts and Dale L. Flesher.

## Review Essays

Review of Joanne Yates’ *Structuring the Information Age: Life Insurance and Technology in the Twentieth Century* (Johns Hopkins University Press, 2005) in *Business History Review* 80 (Summer 2006): 335-340.

## Book Reviews

Review of and Richard Sylla. *Genealogy of American Finance* (New York: in *Enterprise and Society* Vol. 17, No. 4 (2016):931-933.

Review of Lodeiwijk Petram. *The World’s First Stock Exchange* (New York: Columbia Business School Press, 2014) in *Accounting History* 20 (May 2015): 228-230.

Review of Alfred J. Field, *A Great Leap Forward: 1930s Depression and U.S. Economic Growth* (New Haven: Yale University Press, 2011) *Technology and Culture* Vol. 55, No. 3, (2014): 759-761.

Review of Peter E. Austin, *Baring Brothers and the Birth of Modern Finance* (London: Pickering & Chatto, 2007) forthcoming in *Accounting History*.

Review of Kees Camfferman and Stephen A. Zeff, *Financial Reporting and Global Markets: A History of the International Accounting Standards Committee, 1973-2000* (New York: Oxford University Press, 2007) in *Business History Review* 83 (Summer 2009): 414-416.

Review of Caitlin Zaloom. *Out of the Pits: Traders and Technology from Chicago to London* (Chicago: University of Chicago Press, 2006). Forthcoming in the *Business History Review*.

Review of David Skeel, *Icarus in the Boardroom: The Fundamental Failures of Corporate America and Where They Came From* (Oxford, Eng.: Oxford University Press, 2005) in *The Journal of Economic History* 65 (December 2005): 1169-1171.

Review of Robert J. Bricker and Gary J. Previts, *The Murphy-Kirk-Beresford Correspondence, 1982-1996: Commentary on the Development of Financial Standards*



(New York: JAI Press, 2001) in *Enterprise and Society: The International Journal of Business History* 4 (March 2003): 175-177.

Review of Gerald Berk, *Alternative Tracks: The Constitution of American Industrial Order, 1865-1917* (Baltimore: The Johns Hopkins University Press, 1994) in the *Business History Review* 69 (Summer 1995): 234-38.

Review of David Grayson Allen and Kathleen McDermott, *Accounting for Success: A History of Price Waterhouse in America, 1890-1990* (Boston: Harvard Business School Press, 1993) in *The Accounting Historians Journal* 21 (December 1994): 163-5.

Review of Hugh M. Coombs and J.R. Edwards, eds., *Local Authority Accounting Methods: Problems and Solutions* (New York: Garland, 1992) in *Business History Review* 68 (Autumn 1994): 444-45.

Review of Cathie J. Martin, *Shifting the Burden: The Struggle over Growth and Corporate Taxation* (Chicago: University of Chicago Press, 1991) in the *Business History Review* 67 (Winter 1993): 673-76.

Review of Geoffrey Cocks and Konrad H. Jarausch, eds. *German Professions, 1800-1950*, (New York: Oxford University Press, 1990) in the *Business History Review* 65 (Autumn 1991): 711-13.

#### Work in Progress Articles

“Cultures in Conflict: Walter A. Shewhart and the Social Construction of the Control Chart, 1917-1954.” Coauthor Phillip Bradford.

“Measuring Innovation.” Coauthors Leonard Goodman and Michael Schoderbek.

“Accounting’s Active Voice: U.S. Railroad Accounting Regulation during the Progressive Era, 1900-1916.” Coauthors Betul Acikgoz and Dan Palmon.

“Hidden Social Welfare: Cross Subsidization and the Pursuit of Social Equity at the ICC, 187-1929.”

#### Work in Process Books

*The Bell System and the Origins of Management Science and Operations Research.*