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Third International Congress of Accounting Historians: London -- August, 1980

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Accounting Historians: Third International Congress of Accounting Historians: London -- August, 1980
THIRD INTERNATIONAL CONGRESS OF ACCOUNTING HISTORIANS
London—August, 1980

When: August 15-18, 1980

Where: London Graduate School of Business Studies

Registration forms are available from:

Dr. G. A. Lee
Department of Industrial Economics
The University of Nottingham
University Park
Nottingham NG7 2RD
ENGLAND

A THIRD ATTEMPT AT A PROVISIONAL PROGRAM

FRIDAY, 15 August, 1980

2:00-10:00 p.m. Registration at London Business School

SATURDAY, 16 August, 1980

7:30-9:00 a.m.

BREAKFAST

9:15-10:30 a.m.

1. Plenary Session:—

Speaker: Professor Basil S. Yamey
(GB)

On *Not* Writing a General
History of Accounting

10:30-11:00 a.m.

COFFEE

11:00-12:15 p.m.

Parallel Sessions:—

2. *Theory of Accounting History*

M.J.R. Gaffikin (AUS)

H. R. Givens (USA)

Developing a Theory of
Accounting History
The Development and
Significance of a Theory of
Accounting History

3. *Inflation Accounting*

F. L. Clarke (AUS)

D. A. Buckmaster (USA)

Inflation Accounting and the
Accidents of History
The Development of Concepts of
Monetary Holding Gains and
Losses in the USA

4. *Accounting Education*

L. Goldberg (AUS)

P. J. C. Seneque (SA)

The Florescent Decade:
Accountancy Education in
Australia 1945-1955
The Development of Accounting
Education in South Africa

5. *Antiquity*

M. Glautier (F)

T. K. Foroughi (USA)

Accounting and Social Control in
Antiquity
Some Aspects of Ancient Iranian
Accounting

Parallel Sessions:—

6. *New Worlds*

R. W. Gibson (AUS)

H. Mann (CAN)

Early Agricultural and Pastoral
Accounting in Australia
Some Canadian Accounting
Records, c. 1765.

7. *Disclosure and Form*

R. Ma & R. Morris (AUS)
(represented by R. Macve)

R. S. Waldron (GB)

Disclosure Practices of Banks in
England and Australia in the 19th
Century
The Influence of Legal Decisions
on the Form of British Company
Accounts in the Early Part of this
Century

8. *Diffusion and Disclosure*

K. Nishikawa (J)

J. R. Edwards (GB)

Western Accounting in Japan to
1900
Changing Patterns of Disclosure
in Company Accounts 1900-1939

9. *Miscellaneous*

G. J. Previts (USA)

P. J. Wallis (GB)

Constructing the Data for
Historical Investigations of
Accounting Phenomena: An
Alternative Hypothesis Approach
Book Subscription Lists and the
Accounting Historian

3:30-4:00 p.m.

TEA

4:00-5:45 p.m.

10. HASKINS SEMINAR (Plenary)
(Chairman: Richard Brief,
President, Academy of Accounting
Historians)
E. Stevelinck (B)
H. Stettler (USA)

The Iconography of Luca Pacioli
The Historical Relationship of
Accounting and Auditing—with
Contemporary Emphasis on the
United States

6:30-7:30 p.m.

RECEPTION

7:30 p.m.

CONGRESS DINNER:
Speaker: W. T. Baxter

SUNDAY, 17 August, 1980

9:00-10:00 a.m.

BREAKFAST

10:15-11:30 a.m.

Parallel Sessions:

11. *European Accounting*

C. Antinori (I)

C. Caramiello (I)

An Anomalous Edition of
Pacioli's *Summa de Arithmetica*
1494
Francesco Villa: the "pioneer" of
accountancy in Italy

12. *Budgeting and Managerial
Accounting*

T. Var (CAN)

Development of Budget Concept
of Ottoman Empire 1300-1923

	D. E. & P. K. Hepler (USA)	Managerial Accounting in an Early 19th Century German-American Religious Commune
	13. <i>Taxation and Inflation</i> A. Grandell (FIN) R. Mattesich (CAN)	Mediaeval Techniques of Collecting Taxes History of General and Current Price Level Adjustments
	14. <i>Eastern Europe</i> A. Jaruga and K. Brzezina (POLAND) D. T. Bailey (GB)	Development of Accounting in Centrally Planned Economies: the Polish and Soviet Union Case The Development of Accounting in the USSR since the October Revolution
12:30-2:00 p.m.	LUNCH	
2:15-3:30 p.m.	Parallel Sessions:—	
	15. <i>Cost Accounting & First World War</i> M. Berry (USA) J. Hewgill (GB)	Ministry of Munitions and Cost Accounting in World War I The War Office Cost Accounting Experiment 1919-1925
	16. <i>Professional Origins</i> J. D. Edwards (USA) M. Kedsle (GB)	Early American Accounting Practitioners Social Origins of Scottish Chartered Accountants 1854-1904
	17. <i>Influences</i> A. Briloff (USA) M. J. Mumford (GB)	Congressional Oversight of the Accounting Profession in the United States Some Factors Influencing the Development of Accounting Thought
	18. <i>Accounting Authors</i> P. Jouanique (F) J. R. Etor (GB)	Mathieu de la Porte: His life and his work Struggle for Recognition: The Story of Edward and Theodore Jones (1767-1881)
3:30-4:00 p.m.	TEA	
4:00-5:15 p.m.	Parallel Sessions:—	
	19. <i>Early Italian Accounting</i> T. Antoni (I) A. Martinelli (USA)	Medium of Exchange and Money of Account in Mediaeval Accounting Documents The Ledger of Cristianus Lomellinus and Dominicus de Garibaldo, Stewards of the City of Genoa, 1340-1341