

Accounting Historians Notebook

Volume 16
Number 2 *Fall 1993*

Article 17

Fall 1993

Historia del la contabilidad: 16th Annual Congress of the European Accounting Association

Academy of Accounting Historians

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Recommended Citation

Accounting Historians, Academy of (1993) "Historia del la contabilidad: 16th Annual Congress of the European Accounting Association," *Accounting Historians Notebook*: Vol. 16 : No. 2 , Article 17.
Available at: https://egrove.olemiss.edu/aah_notebook/vol16/iss2/17

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LA HISTORIA DE LA CONTABILIDAD 16TH ANNUAL CONGRESS OF THE EUROPEAN ACCOUNTING ASSOCIATION

El XVI Congreso Anual de la Asociación Europea de Contabilidad was held in Turku, Finland on April 28-30. During the meeting of the executive committee of the Association, the delegation from Spain proposed the establishment of a History of Accounting Section. Interest appears to be very positive for such a special interest section.

Ten history research papers were presented on the program. These ten papers are of interest and are listed as follows:

"An Antecedent of Double-entry Bookkeeping: The Accounting System of a Tenth Century Muslim Administrative Office," Shaari Hamid, Russell Craig, and Frank Clarke.

"The Accounting System Practiced in the Near East during the Period 1220-1350," Cigdem Solas e Ismail Otar.

"The Cely Shipping Accounts: An Investigation into Trade, Profit and Trends in Late Fifteenth Century Shipping," Keith Hooper.

"Comments on Some Obscure or Ambiguous Points of the Treatise De Computis et Scripturis by Luca Pacioli," Esteban Hernandez Esteve.

"The First Australian Book on Accounting: James Dimelow's 'Practical Bookkeeping,'" Garry D. Carnegie and R. H. Parker.

"The Role of Professional Accountants in Industrial Development: A Critical Examination of the Evidence," Malcom Anderson, John Richard Edwards, and Derek Matthews.

"Insiders and Outsiders: Occupational Rivalry in Accountancy in the UK, 1900-1930," Linda Kirkham and Anne Loft.

"The Evolution of Financial Accounting in Belgium During the First Half of the Twentieth Century. Examples from the Coalmining Industry," Ignace De Beelde.

"Historical Development of Company Law: The Case of Belgium," Yves De Ronge, Emmanuel Henrion, and Claude Vael.

"Toward a History of Accounting Histories: Perspectives From the Italian Tradition," Luca Zan.

The Congress ended with the announcement that the 17th Congress will be held in Venice, April 6-8, 1994 en La Zitelle, Centro Culturale di Esposizione e Comunicazione.

A THOUGHT FROM THE PAST

"History owes its excellency more to the writer's manner than to the material of which it is composed."
—*Oliver Goldsmith, British poet, dramatist and author (1728-1774).*