I.A.E. de Poitiers Association Francaise de Comptabilite Quatriemes Journees d'Histoire del la Comptabilite et du Management

Institut d'administration des entreprises de Poitiers

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook

Part of the Accounting Commons, and the Taxation Commons

Recommended Citation

Available at: https://egrove.olemiss.edu/aah_notebook/vol21/iss2/18

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.
The Fourth Conference of Accounting History and Management took place this past March 26 and 27, 1998 at I.A.E. de l'Université de Poitiers. The conference began in Conqunc with a breakfast organized by the Hennessy Society and normal business followed.

The afternoon began with a welcome address by Serge Percheron, Director, I.A.E. de Poitiers. Following Monsieur Percheron’s address was “L’Apport des Sources Comptable pour l’Histoire des Entreprises,” presented by Marc Nikitin, Université d’Orléans.

The First Session, presided over by Claude Cossu, Paris Val de Marne, began with “Des Hommes qui Firent Évoluer les Outils de Gestion,” roughly translated, “The Men who Changed the Tools of Management.” This program included the following:

- “Le Projet de Professionnalisation des Comptables Français Avant la Seconde Guerre Mondiale.” C. Bocqueraz, Université de Genève-Suisse.
- “Winchester Financial Management of the Ancient City’s Estate?” P. Crossley, T.B. James, King Alfred’s University College.

On Friday, 27 March 1998, the Second Session began at 8:30 presided over by Henri Bouquin, Paris Dauphine. This session discussed “Changements de Système de Gestion des Entreprises,” roughly translated as “System Changes of Management of the Business.” This session included the following:

- “La Diffusion du Contrôle Budgétaire: Le Poids d’une Offre d’Information.” N. Berland, Université de Paris Dauphine.

The Third Session, presided over by Jean Duma, Université de Poitiers, discussed “Différentes Perspectives pour une Histoire des Outils de Gestion,” roughly translated as “Different Perspectives for a History of the Tools of Management.” The following presentations were made:

- “The Biography of a Spinner and Its Help in Understanding Management Accounting Practice in the early Nineteenth Century.” R. Williams, University of Wollongong, Australia.
- “Le Changement dans les Entreprises: Crise ou Mutation ou Chandler contre Pettigrew.” E. Godelier, Université de Paris VIII.
- “Gestion et Histoire pour une Approche Pragmatiste.” A. Pezet, Université de Paris Dauphine.

The Fourth Session, presided over by Alain Burland, CNAM, discussed “L’Influence de Groupes Spécifiques sur les Changements Comptables,” roughly translated as “The Influence of Specific Groups on the Accounting Changes.” The following were included in the discussion:

- “Auditor Independence in the United States: Origins and Orientations.” G. Previts, Case Western University, United States.

Understanding Financial Information for Shareholders." I. De Beelde, University of Gent.

The "Table Ronde," presided over by Daniel Goudain, I.A.E. de l' Université de Poitiers, followed the Fourth Session discussing "La Recherche Historique et les Sciences de Gestion," roughly translated as "The Historical Search and the Science of Management." Five subjects were approached:

"La Place des Travaux d' Histoire dans la Recherche en Sciences de Gestion." B. Colasse, Université de Paris Dauphine.


"Enseignement et Histoire de la Gestion." J-P. Nioche, HEC.

"Entreprise et Histoire de la Gestion." J-M. Saussois, E.S.C.P.

This Conference was attended by the following Academy Members: Henri Bouquin, Trevor Boyns, Bernard Colasse, Jean-Guy Degos, Michael Gaffikin, Yves Lemarchand, M. Nikitin, Gary John Previts, and Robert Williams.

★★★★

CALL FOR PAPERS

JAI Press, Inc. has announced that it will begin publishing a new research annual titled Advances in Business History and has appointed Professor Ray H. Anderson as Editor-in-Chief. JAI Press is the publisher of numerous journals and research annuals in all areas of business as well as other disciplines.

This announcement serves as an initial CALL FOR PAPERS. Advances in Business History will be a scholarly publication whose purpose is to provide for the dissemination of original, quality research in business history which confirm with generally accepted standards of scientific enquires, interpreted in its widest sense. The series will contribute to the development of business and related disciplines, encompassing accounting, economics, banking and finance, education, management, marketing, administration, law and information technology. Recognizing the breadth of research, the annual will accept for publication papers that encompass different methodology and theoretical backgrounds.

All manuscripts and correspondence should be sent to the address below. Descriptions of editorial policy and manuscripts form may be requested from Professor Anderson.

Professor Ray H. Anderson
Department of Accounting & Finance
Faculty of Business
Victoria University of Technology
PO Box 14428
Melbourne City MC, Vic, 8001
Australia