

Accounting Historians Notebook

Volume 21
Number 2 October 1998

Article 18

October 1998

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

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Recommended Citation

des entreprises de Poitiers, Institut d'administration (1998) "I.A.E. de Poitiers Association Francaise de Comptabilite Quatriemes Journees d'Histoire del la Comptabilite et du Management," *Accounting Historians Notebook*: Vol. 21 : No. 2 , Article 18.

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

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I.A.E. DE POITIERS ASSOCIATION FRANÇAISE DE COMPTABILITÉ QUATRIÈMES JOURNÉES D'HISTOIRE DE LA COMPTABILITÉ ET DU MANAGEMENT

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 Cognac 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 Lieutenant Colonel Rimailho (1864-1954): Le Militaire, l'Ingénieur, l'Organisateur." Y. Lemarchand, Université de Bretagne.

"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.

"Enquête sur Queulin: Est-Il à l'Origine d'un Tournant Dans l'Histoire de la Comptabilité?" G. Augustin, Université de Versailles.

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 Development of Costing in Britain, c. 1900 - c. 1960." T. Boyns, Cardiff Business School.

"A Propos d'ITT dans l'Histoire du XXème Siècle (1920-1997)." R. Durand, Ordre des Experts Comptables.

"Calcul Economique Chez Renault 1945-1980." P. Fridenson, Ecole des Hautes Etudes en Sciences Sociales.

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.

"New Tools for Accounting History." M. Gaffikin, University of Wollongong.

"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.

"Comptabilité et Gestion dans le Dialogue Social: L'Expérience de Cinquante Annes de Comité d'Entreprise en France." M. Capron, Université de Paris Dauphine.

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.

"Methodes de Recherche et Histoire de la Gestion." P. Fridenson, Ecole des Hautes Etudes en Sciences Sociales.

"Epistemologie et Histoire des Sciences de Gestion." P. Louart, Université de Toulouse.

"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.

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