

Accounting Historians Notebook

Volume 23
Number 2 October 2000

Article 1

October 2000

8th World Congress of Accounting Historians, Madrid, Spain, July 19-21, 2000

Academy of Accounting Historians

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Accounting Historians, Academy of (2000) "8th World Congress of Accounting Historians, Madrid, Spain, July 19-21, 2000," *Accounting Historians Notebook*: Vol. 23 : No. 2 , Article 1.

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The Accounting Historians Notebook

Vol. 23, No. 2

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October, 2000

8TH WORLD CONGRESS OF ACCOUNTING HISTORIANS MADRID, SPAIN, JULY 19-21, 2000

The 8th World Congress of Accounting Historians met in Madrid, Spain, July 19-21, 2000, on the social science Campus of the Universidad Carlos III de Madrid. Accounting history as old as humanity itself has been enhanced with new subjects, new fields of interest, and new approaches. However, a variety of interests and new possibilities bring a little confusion and disorder. As a result, it is clear that the 8th World Congress of Accounting Historians is an essential event especially at the end of second millennium. Approximately 200 accounting historians representing 24 countries came to this academic event.

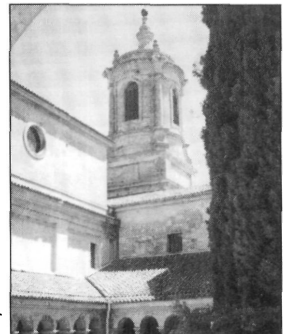
The World Congress of Accounting Historians is cosponsored by the Academy of Accounting Historians, and other accounting history organizations. The Asociacion Espanola de Contabilidad y Administracion de Empresas (AECA, Spanish Association of Accounting and Business Administration), through its Comision de Historia de Ia Contabilidad (Commission of Accounting

History) and supported by the Colegio Central de Titulados Mercantiles y Empresariales (Central Institute of Graduates in Commerce and Business), served as organizers of the Congress. The Congress also received the cooperation of the six State Universities located in the Madrid area. Esteban Hernandez Esteve served as the Convenor of the Congress.

On Thursday evening, those attending the Congress were treated to a special program and reception and a dinner at the Hosteria de Estudiante (students Tavern) of the University of Alcala. The special program included a presentation by Basil S. Yamey on "Art and Accounting" and special music performed by students at the University.

On Saturday, about thirty persons made a special excursion to the monastery of Santo Domingo de Silos. During the tour of the monastery, the group was treated to a special showing of its library and accounting records of the monastery dating from the sixteenth and seventeenth centuries. The group also toured the city of Carvarubbas.

WORLD CONGRESS...continued on page 24





The Excellent technical program of the Congress is presented as follows:

Welcome and Presentation

Francisco Marcellan,

Vice-Rector of the Universidad Carlos III of Madrid

Jose Barea, President of AECA



Hernandez, Barea, Marcellan

Gary J. Previts, The Academy of Accounting Historians

Esteban Hernandez, Congress Convenor

Plenary Session I

Gary J. Previts

"Global Accounting History. Scholarship in the New Millenium."

Parallel Sessions (A)

A-1 Chairman: Manuel J. Benavente Rodrigues

"Harvey Stuart Chase (1861-1946). A Progressive in an Accountant's Clothes and Much More than the Father of Stuart Chase."

Vangermeersch, Richard

"Translating the Translator: Ympyn Christoffels' Three Books on Accounting (1543-1547)."

Lanero, Juan J.

"On the 'Genesis of Managerialism' and the Related Debate. Accounting and Accountability in the Society of Jesus in Sicily (16th-17th Centuries)."

Quattrone, Paolo.

"Evolving Technologies and the Work of the Accounting Historian."

Goodman, Leonard

Palman, Dan

A-2 Chairman: Luca Zan

"The Historical Change of Valuation Methods for Goods Remaining Unsold."

Watanabe, Izumi

"The Beginnings of Official Accounting Education in Spain: Cadiz 1799-1804."

Donoso Anes, Jose A.

Arquero Montano, Jose Luis

"A Chronology of Calculation: Accounting, History and Accounting History."

Jeacle, Ingid

O hOrgartaigh, Ciaran

O hOrgartaigh, Margaret

"The Measurement Debate in Australia - An Antiquity of the Accounting."

Kurtovic, Annamaria

Cooper, Kathie

A-3 Chairman: Dale L. Flesher

"A study of the interrelationship between business, management organisation and accounting developments: budgets and budgetary control in Britain between the wars."

Boyns, Trevor

Edwards, John Richard

Matthews, Mark

"The Role of Accounting in the Twenty-First Century. An Essay to the Emerging Nations."

Cosenza, Jose

Paulo

"Accounting History and Sectorial History. Tobacco rents in Spain in the XVIIIth Century."

Garate, Montserrat

De Luxan, Santiago



Cosenza

"Ownership Structure, Firms' Strategy and Accountability: The Case of the



Marta Macias

Privatisation of the Spanish Tobacco Monopoly (1887-1896)."

Macias, Marta

A-4 Chairman: Hiroshi Okano

"The Origins of Cost Accounting in Italy: The Case of

'Manifattura Ginori.' (1737-1896)."

Antonelli, Valerio

Cerbioni, Fabrizio

Parbonetti, Antonio

"History of A History: Differing Stories Regarding the Emergence of the U.S. Accounting Profession 1880 to 1900."

McMillan, Keith P., S.J.

"Accounting in the Empire of the Sun."

Serra Negra, Carlos Alberto

Serra Negra, Elizabete Marinho

"Salvador de Solorzano: A Critique of his Work." Luna Luque, Francisco Javier

A-5 Chairman: Thomas N. Tyson

"Born the Wrong Time-Interviews with New Zealand Women who Became Chartered Accountants Between the Late 1930s and the Early 1950s."

Emery, Michelle

Hooks, Jill

Stewart, Ross

"The Influence Dumarchey's Positive Theory of Accountancy in the Structuring of the Portuguese Accounting Point of View."

Marques de Almeida, Jose Joaquim

Da Costa Marques, Maria da

Conceicao

"Comparative Analysis of Canada and Australia: Reaction of the Meat-Packing Industry to World War I Constraints to Normal Trade."

McWatters, Cheryl S.

Foreman, Peter F. W.

"Govern(mentality), Mapping Diversity and Accounting: The Influence of the Enlightened People in Two Spanish Cases (1761-1777)."

Alvarez-Dardet Espejo, Concha

Banos Sanchez-Matamoros, Juan

Carrasco Fenech, Francisco

Gutierrez Hidalgo, Fernando

Symposiums

1- *Contributions of Accounting History to Accounting and History*: Basil S. Yamey, London School of Economics, U.K. (Co-ordinator); Richard H. Macve, London School of Economics, U.K.; Pedro Tedde, Banco de Espana, Spain; Gabriel Tortella, Universidad de Alcala de Henares, Spain; Richard Vangermeersch, University of Rhode Islands, Kingston, U.S.A.

2- *Multidisciplinarity in Accounting History*: Jorge Tua, Universidad Autonoma de Madrid, Spain (Co-ordinator); Antonio Miguel Bernal, Universidad de Sevilla, Spain; Dale L. Flesher, University of Mississippi, U.S.A.; Jose Antonio Gonzalo, Universidad de Alcala, Spain; Hiroshi Okano, Osaka City University, Japan; Luca Zan, Universita degli Studi di Bologna, Italy.

Parallel Session (B)

B-1 Chairman: Jose A. Gonzalo

"Two Samples of the Recording Methods Used in Accounting Systems of the Ottoman Empire in 16th Century."

Guvemli, Oktay

"The 1847-1848 Crisis and the Accounting Regulation of Limited Companies in the Middle of the 19th Century in Spain."

Bernal Llorens, Mercedes

"The Mysticism of an Accounting Technique—from Saint Catherine to the 'Modern Profets.'"

Catturi, Giuseppe

"Some Aspects of Eighteenth Century Portuguese Manufacturing Accounting: The Case of Companhia da Fabrica das Sedas-

2nd Administration (1745-1747)."

Carvalho, Jose Manuel de Matos
Calado Cochicho, Joaquim Antonio
Benavente Rodrigues, Manuel Jose
Cavaleiro Paixao, Judite

B-2 Chairman: Gary J. Previts.

"History of the Spreadsheet: From Matrix Accounting to Budget Simulation and Computerization."

Mattessisch, Richard
Galassi, Giuseppe

"Management Reputation and Accounting Decisions in a Nineteenth Century Company: The Case of Aguera Stores (1822-1829)."

Capelo, Maria Dolores
Alvarez-Dardet, Concha

"The Accounts of the Livestock of the Monastery of Guadalupe, 1597-1784: Inventories, 'Profits' and Expenses, and Cost of Opportunity."

Llopis Agelan, Enrique
Fidalgo Cervino, Esther
Mendez Picazo, M^a Teresa

"The Poverty of Desire: Towards a Genealogy of Accounting and Consumer Credit."

Jeacle, Ingrid
Walsh, Eammon J.

B-3 Chairman: John R. Edwards

"Financial Accounting Standard Board: International Harmonization Environment Now and After."

Cuadrado Ebrero, Amparo
Garcia Jara, Elisa

"Accounting Observations in Summa de Tratos y Contratos de Mercaderes by Friar Thomas de Mercado-1571."

Zapata, Miguel
Guerrero de la Vega, Jose Maria

"A Contribution to the History of Accounting in Portugal."

Rocha, Armandino
Rocha Gomes, Delfina Rosa da

"Organizational Change and Accounting:

The Gunpowder Monopoly in New Spain (1757-1787)."

Nunez Torrado, Miriam

B-4 Chairman: Trevor Boyns

"The Canadian Audit Market in the First Half of the Twentieth Century."

Richardson, Alan J.

"The No. 8 Ledger of Don Francesc de Agullana (1599-1605)."

Passola, Josep M.

"The Historical Development of Cost Accounting and the Technological Progress, Until 1914."

Bernardo, Mauro Santo

"Budgetary Rhetoric: The 20th Century Watershed."

Parker, Lee D.

B-5 Chairman: Garry Carnegie

"Foucault, Accounting History and Income: Determining the Economic Status of Indigenous Australians."

Alagiah, Ratnam
Gaffikin, Michael
Ratnatunga, Janek

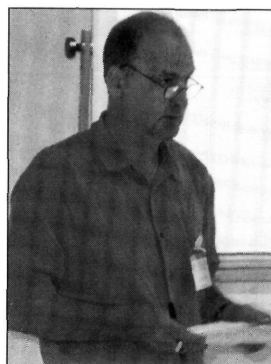
"The Influence of the Accountant on British Business Performance from the Late Nineteenth Century to the Present Day."

Matthews, Derek

"Accounting in a Racist Society: The Hawaiian Sugar Plantations, 1835-1920."

Fleischman, Richard K.

Tyson, Thomas N.



Derek Matthews

"Setting the Context for the Modern Accounting Profession: Audit, Accountability and the College of Rasonati in the Venetian Republic (XIII-XVI Century)."

Zambon, Stefano



Stefano Zambon

Parallel Session (C)

C-1 Chairman: Edward N. Coffman

"The Development of Financial Reporting in Ireland."

Clarke, Peter

"Accountant Doctrine of the XVIII Century and their Influence on the Projects of Accountant Reform at the Time."

Donoso Anes, Alberto

"Changes in the Meaning and Implication of Unethical Behavior by Accountants."

Kantor, Jeffrey

Warner, Brenda

C-2 Chairman: Anne J. van der Helm

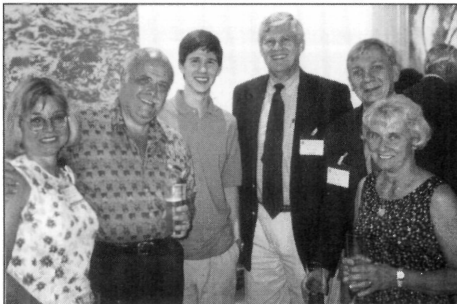
"Coals from Newcastle: Alternative Histories of Cost and Management Accounting in North-East Coal Mining During the British Industrial Revolution."

Fleischman, Richard K.

Macve, Richard H.

"The Contribution of Bishopric Incomes in Vacant Periods to Amortization of Royal Vouchers at the end of the 18th Century and the Early 19th Century."

Calvo Cruz, Mercedes



"Corporate Governance and Financial

Reporting: The Lessons of the Dutch VOC (Dutch East Indian Company)."

Volmer, F.G.

C-3 Chairman: Jorge Tua

"The Significance of Production and Cost Theory for Costing Systems in the 19th and 20th Centuries."

Schweitzer, Marcell

"Logismography and the Thought of Giovanni Rossi a Philosopher of Accountancy."

Tanzi, Anna

"The Recovery of Production Activities at the Company Harinera La Montserrat Following the End of the Spanish Civil War."

Benito Mundet, Helena



C-4 Chairman: Stefano Zambon

"The Management of San Germano-Cassino at Today-Between the 15th and the 16th Centuries."

Serra, Luigi

"Quality Management, Discipline and Making Decisions Process: The Study of a Case."

Gutierrez Hidalgo, Fernando

Romero Funez, Dominga

"Extinction of 'Erario Regio' in 1832 (The Ancient Portuguese Exchequer)."

Benavente Rodrigues, Manuel Jose

C-5 Chairman: Gary Spraakman

"The Genesis of Professional Organisation in England."

Walker, Stephen P.

"Scientific Management Accounting in the Iron and Steel Industry - A Study of Accounting Discontinuity."

Edwards, John Richard

"The Contribution of Oliver Castaner to the Auditing Profession."

Ruiz Blanco, Silvia

C-6 Chairman: R.

Vangermeersch

"Reporting Practices of United States Rubber Company, 1893-1917: an Exploratory Analysis."

Slocum, Elliott L.

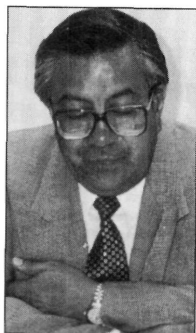
"Bookkeeping in Mexico (XIX Century) Based in Textbooks."

Millan Torres,

Rosendo

"A White-Collar Profession: African-American Certified Public Accountants since 1921."

Hammond, Theresa



Millan Torres



Theresa Hammond

Plenary Session II

Yannick Lemarchand

"A Century of Research into Accounting History in Continental Europe."

Parallel Session (D)

D-1 Chairman: Carlos

Mallo

"Accounting and Slavery. The English Company of the South Sea Accounts (1713-1722)."

Donoso Anes, Rafael

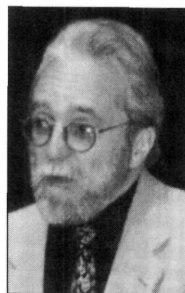
"Accounting History in Australia: A Survey of Published Works, 1975-1999."

Carnegie, Garry

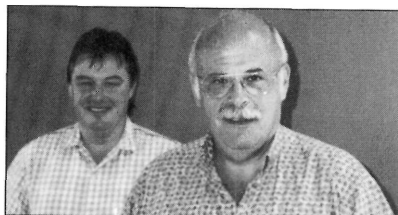
Potter, Brad N.

D-2 Chairman: R. H. Macve

"The Development of British and Canadian Coal-Mining Enterprise: A Comparative



Yannick Lemarchand



David Oldroyd and Richard Fleischman

Study of Costing Methods."

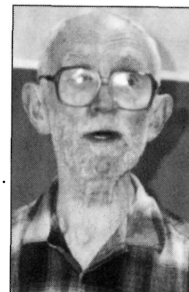
Fleischman, Richard K.

Oldroyd, David

"A Scots Baroque

Accounting Test. Being a Study of the Idea Rationaria (1683) and its Author, Robert Colinson."

Forrester, David A.R.



David Forrester

D-3 Chairman: Marc

Nikitin

"The Liquidation of Upper Clyde Shipbuilders Ltd: A Case of Government Involvement in a Limited Liability Company 1967-1971."

Shackleton, Ken

"Moneychanger and his Wife: From Scholastics to Accounting."

Santos, Manuel

D-4 Chairman: Peter Clake

"Testing the Relevance Lost Paradigm: Does Academic Management Accounting Lag Practice?"

MacDonald, Laura D.

Richardson, Alan J.

"Accounting and Management of Charity Organizations in XVI Century in Toledo."

Jimenez Montanes, M^a Angela

Villaluenga de Gracia, Susana

D-5 Chairman: Giuseppe Galassi

"The Evolution of Accounting from the Perspective of Management Theories."

Robles Junior, Antonio

Pereira Robles, Laura

"Spain at the Accounting Crossroads of the XVI Century. A Journal on Double-Entry

Bookkeeping in 1581.”

Martin Lamouroux, Fernando

D-6 Chairman: Antonio M. Bernal

“Professionalisation Reconsidered: Race, Creed and Politics as Factors in the Development of the Accounting Profession in Ireland.”

O'Regan, Philip

Murphy, Brian

“A Hundred Year of Life of *Rivista Italiana di Ragioneria e di Economia Aziendale*,”

Antinori, Carlo

Symposiums

3- Accounting History Journals Editors

John Richard Edwards, Editor of *Accounting, Business and Financial History*, University of Wales, U.K. (Co-ordinator).

Trevor Boyns, Joint Editor of *Accounting, Business and Financial History*, University of Wales, U.K.

Garry D. Garnegie, Editor of *Accounting History*, Deakin University, Victoria, Australia.

Richard F. Fleischman, Editor of *The Accounting Historians Journal*, John Carroll University, Cleveland, Ohio, U.S.A.

Lee D. Parker, Editor of *Accounting, Auditing and Accountability Journal*, University of Adelaide, Australia.



4- Teaching of Accounting History.

Carlo Antinori, Università degli Studi di Parma, Italy (Co-ordinator).

Edward N. Coffman, Virginia Commonwealth University, Richmond, U.S.A.

Rafael Donoso, Universidad de Sevilla, Spain.

Giuseppe Galassi, Università degli Studi di Parma, Italy.

Stephen Walker, Edinburgh University, U.K.

Parallel Sessions (E)

E-1 Chairman: Stephen P. Walker

“Administration and Control of the Municipal Granaries in the Second Half of the Eighteenth Century: The Case of the Granary in Estepa.”

Trigos Jurado, M^a Jose

“Using Accounting to Manage: A Case of Railroad Managerial Accounting in 1850s.”

Flesher, Dale L.

Previts, Gary John

Samson, William D.

E-2 Chairman: M^a A. Jimenez

“Examining the Incentives vs. Bureaucratic Controls Orthodoxy: A Case Study of Fur Trade Strategic Moves and Reactions.”

Spraakman, Gary

“Explaining Change in Spain During the Second Half of the Eighteenth Century Using Institutional Theory.”

Gutierrez Hidalgo, Fernando

Nunez Torrado, Miriam

E-3 Chairman: R.K. Fleischman

“The Chapel and the Counting House: Is There a Place for Religion in Accounting History?”

Williams, Robert

Funnell, Warwick

“Accounting, Auditing Accounts and Other Mechanisms for Controlling Expenditure in the Spanish Royal Household During the Early Modern Period.”

Jurado Sanchez, Jose

E-4 Chairman: Gabriel Tortella

“The Birth of Modern Public Sector Accounting in France and the Influence of Count Mollien on Public Sector Accounting in Italy and Britain.”

Nikitin, Marc

“Mining Activity in the La Carolina (Jaen-Spain) Bowl in the 19th and 20th Centuries through the Accounting Practices. The Case of the Mining Company El Guindo-Los Gundos. Research Objectives and Historical-Legislative Context.”

Alvarez Lopez, Jose Maria Carlos
Garrido Gonzalez, Luis
Lillo Criado, Juan Luis

E-5 Chairman: Montserrat Garate
“Observations on Capital and Income in Early Company Accounting.”

Rowles, Tom

“Monastic Accountancy in the XVIII Century: The Case of the Silos Monastery.”

Tua Pereda, Jorge
Mate Zadornil, Lorenzo
Prieto Moreno, Begona

E-6 Chairman: Pedro Tedde
“The Empire Strikes Back? An Exploration of Centre-Periphery Interaction between the ICAEW and Accounting Associations in the Self-governing Colonies of Australia, Canada and South Africa, 1880-1907.”

Fong Chua, Wai
Poullaus, Chris

“Short Historic Retrospective of the Development of the Brazilian Accounting in the Axis Rio de Janeiro/Sao Paulo.”

Ricardino Filho, Alvaro Augusto

Plenary Session III

Basil S. Yamey “Art and Accounting.”

Parallel Sessions (F)

F-1 Chairman: Basil S.

Yamey

“Costing Theory and Practice: The Case of the British Chemical Industry, c.1880-c.1940.”

Boyns, Trevor
Edwards, John Richard
Matthews, Mark



Rubín Córdoba

“The Beginning of the Double Entry Method in the City Council of Seville 1570.”

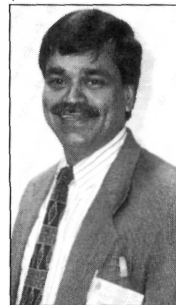
Rubín Córdoba,
Fernando

Mallado Rodríguez, Jose Antonio
“Ragioneria...e i ragionieri (The Accountancy ... And the Accountants).”

Russo Basilico,
Letterio

“Early 20th Century Accounting Information and Stock Prices: an Investigation of Ripley’s Main Street and Wall Street.”

Sivakumar, Kumar N.



Kumar Sivakumar

F-2 Chairman: Yannick Lemarchand
“Controlling Government Expenditure: The Pioneering 1921-22 Geddes’ Axe’ Committee.”

Burrows, Geoffrey H.

“The Development of the Economic Concept of Human Capital and its Implications for Human Resource Accounting.”

Carper, William Brent

“Ochoa Perez de Salinas: The Banker of the Catholics Kings (1498-1500).”

Molero Lopez, Juan Jose
Sevillano Martín, Francisco Javier
Suarez Bilbao, Fernando

“Struggling for Accountability: An Accounting Microhistory.”

Abraham, Anne

F-3 Chairman: Leandro Canibano
“Mediology: An Historical Challenge to Social and Material Structures of Accounting Transmission.”

McWatters, Cheryl S.

Bouchard, Bruno

“A Wolfram in Sheep’s Clothing: Economic Warfare in Spain and Portugal, 1940-1944.”

Caruana, Leonardo

Rockoff, Hugh

“Role of a Business School (ESCA) in the Development of Accounting in Mexico.”

Rodriguez Alvarez, M^a de los Angeles

“Dottor Sarava’s ‘Instituzione de mercanti’ and Antonio Maria Venusti’s ‘Compendio utilissimo, in the merchantile economy and arithmetic of XVI century.”

Amaduzzi, Antonio

Servalli, Stefania

F-4 Chairman: Alan J. Richardson

“La Riegola de libro”

Helm, Anne J. van der

Postma, Johanna

“Accounting Aspects of the Work of Benedikt Kotruljevic (Benedetto Cotrugli).”

Stipetic, Vladimir

Juric, Durdica

“Accounting Teaching in ‘Aula de Comercio’ (1759-1844).”

Pires Caiado, Antonio C.

“The Accountancy of the Royal Society of Mathematics of Madrid.”

Puell de la Villa, Jesus

F-5 Chairman: Lee D. Parker

“Tribalism and Accountancy. The Interwining of Race in a Professionalisation Project.”

Annisette, Marcia

“Neither True Nor Fair? - The Case of Hidden Reserves in Swedish and German Accounting.”

Dahlgren, Jorgen

“Arthur Young and Agricultural Accounting.”

Juchau, Roger

“The Balance Sheet of the German Stock Corporations. Some Inquires up to the Law of the Law of 30 January 1937.”

Martinez Tapia, Ramon

Martinez Cuevas, Maria Encarna

F-6 Chairman: Esther Fidalgo

“The Accountant Profession: A Creation of

the Occident?”

Fendri-Kharrat, Souhir

“Lorenzo de Minico’s Work: Innovative Aspects in the Evolution of Accounting in Italy Dating from the First Half of the Twentieth Century.”

Cavazzoni, Gianfranco

Mari, Libero Mario

Bartocci, Luca

“Luca Pacioli: The Origins of Accountancy as a Science.”

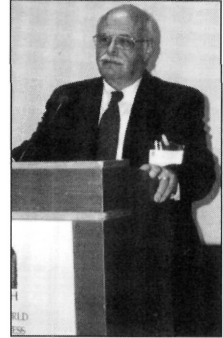
Cavazzoni,

Christian

“Origin, Evolution, Up-to-Dateness of Accounting Principles Meanings.”

Cagno, Pierluca di

Turco, Mario



Richard Fleischman

Plenary Session IV

Richard F. Fleischman

“The Contribution of Archival Research towards Evaluating the Theory/Practice Schism in Cost Accounting Theory.”

Closing

Leandro Canibano, Vice-President of AECA.

Salvador Carmona, Dean of the Faculty of Social and Juridical Sciences, Universidad Carlos III of Madrid.

Edmundo Hernandez, Vice-President of Colegia Central de Titulados Mercantiles y Empresariales.

Esteban Hernandez, Congress Convenor.

