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Accounting History: Call for papers, Accounting and the Military;12. World Congress of Accounting Historians (WCAH) 20-24 July 2008 - Istanbul, First announcement - Call for papers; Accounting History: Call for paper, The fifth Accounting History International Conference, Accounting in other places, Accounting by other peoples; Accounting History: Call for papers, perspectives and reflections on accounting's past in Europe; Accounting History: Call for papers, Histories of accounting research

Academy of Accounting Historians

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Accounting History

Call for Papers

Accounting and the Military

Throughout history a prominent and abiding feature of most societies, irrespective of their political form, has been the need to be able to protect themselves from outside interference by investing in military forces. Indeed, for some historians war is the natural human condition. The military may also be used to intimidate the citizens whom the military were formed to serve. Accordingly, the potent threat that the presence of a large, well armed military establishment poses to the liberty of citizens has ensured that military forces are closely monitored by their governments, most notably through financial and accounting controls. This historical, political and financial significance of the military and the contributions of accounting to both the power and oversight of military might has yet to be accorded a corresponding presence in the accounting history literature. A special edition of *Accounting History* to be published in early 2009 seeks to recognise the contributions of accounting to this enduring importance of the military throughout history and to the political legacies that this has left behind.

Interested scholars are encouraged not to interpret the term military too narrowly by restricting it to national armies or other branches of the military such as the navy. Instead, the term might also encompass the industries and political infrastructure upon which the military depend and independence movements of resistance against entrenched interests, notably colonial powers. The ubiquity of military forces across diverse geographical locations and forms of government and across great expanses of time to the present provides considerable scope for scholars to investigate the nexus between accounting and the military. Thus, submissions for this special edition might examine, amongst others:

- the instrumental intentionality of accounting, that is the way in which it is used in association with military force to advance or protect the interests of favoured minorities, most often under the guise of the national interest;
- the contributions of accounting to efforts by governments to influence public opinion and gain support for militaristic endeavours;
- accounting practices and processes used to manage efficiently and effectively vast military expenditures, both in peace and war, and the industries upon which the military depend;
- the relationship between business interests, the military and government;
- the contributions of accounting in the field of battle to military victory;
- the culpability of accounting in the suppression of political dissent by force;
- the protections that accounting might offer as a means of guaranteeing the liberty of civilians against the immanent threat posed by a large standing army;
- comparative studies, either across time or across different political systems. There is an especial weakness in the literature in comparative international military studies.

When submitting papers, authors should follow the instructions which are found at the back of all issues of *Accounting History*. Prior to submission authors are welcome to contact the editor of the special issue, Warwick Funnell. Submissions should be sent electronically as a Word document to the guest editor no later than the 30 November 2007.

Warwick Funnell
Professor of Accounting
Kent Business School
University of Kent
Email: w.n.funnell@kent.ac.uk
Telephone: 44 1227 824673

12. World Congress of Accounting Historians (WCAH) 20-24 July 2008 – Istanbul FIRST ANNOUNCEMENT - CALL FOR PAPERS

12th World Congress of Accounting Historians will be held 20-24 July 2008 in Istanbul. The first Congress took place in 1970 in Brussels, in Europe, and the most recent Congress was held in Nantes, in Europe, in 2006.

Istanbul, a fascinating city where two continents meet and many cultures have deep roots, is honored to host individuals from all over the world who are interested in accounting history. Istanbul, which has hosted many civilisations as a capital city and is adorned with historically significant artifacts, is the largest city in Turkey with a population of 15 million. This population is divided by the Bosphorus and many thousands of commuters pass from one continent to the other every day. The delegates of the Congress will have the opportunity to experience two continents by visiting the historical sites and museums of the city.

The Congress will be held in Harbiye Military Museum and Cultural Center, which is the biggest military museum in the Middle East. This Cultural Center is located in one of the important centers of the city and is close to Taksim, the centre of the city's business, cultural and commercial life, surrounded by some of Europe's top quality hotels.

Several exhibitions are planned for the Congress. An exhibition of documents concerning Ottoman Accounting Systems, which is unique with its background of over 550 years, along with special collections of accounting history and distinctive advertisements relevant to 100th, 150th, 200th anniversaries of events that influenced Ottoman Accounting System, will be among the items on exhibit. Furthermore, 80th anniversary of Reforms of Turkish Republic will be commemorated within an exhibition of relevant documents in terms of its impacts on accounting education and application.

Marmara University, which is the co-organizer of the Congress, is one of the most prestigious universities in Turkey with 60,000 students, faculty and staff. The University offers education in four languages. Also, some hosts will be provided by the Association of Accounting and Finance Academicians (AAFA), a society representing six hundred accounting and finance academicians from Turkish universities.

The main theme of the Congress is: Accounting History and Culture: From the Past to the Present.. Papers are invited on any topic listed below:

- Accounting Methods Used Over the Centuries.
- Accounting in Ancient Empires, Civilisations and Religions
- Development of Auditing Culture
- Accounting Intellectuals and Practitioners
- Enterprise and State Governance Related to Accounting
- Financial Institutions: Banks, Stock Exchanges and Insurance Companies
- Others

Call for papers:

- All papers should be submitted in English.
- The deadline for abstract submissions is January 15, 2008.
- Authors of accepted papers will be informed before March 15, 2008.

Dr. Oktay Güvemli
Congress Convenor
Halaskargazi Street No: 265 D:14 Koza Apt. 34381 Osmanbey- Sisli Istanbul
Turkey
Tel: +90 212 248 19 36- 240 33 39 Fax: +90 212 231 01 69
E-mail: info@mufad.org
Web: www.mufad.org

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Accounting History

Call for Papers

The fifth *Accounting History* International Conference

“Accounting in other places, Accounting by other peoples”

The Banff Centre, Banff, Alberta, Canada

9-11 August 2007

Sponsored by: College of Commerce at the University of Saskatchewan
and

Accounting History Special Interest Group of the
Accounting and Finance Association of Australia and New Zealand

Conference papers will be accepted across a wide range of accounting history topics, including those on the above theme, and a variety of methodological and theoretical perspectives. However, in signifying a conference theme, authors are encouraged to think about non-traditional topic areas and explore other places and other peoples.

“Accounting in other places, Accounting by other peoples” would include such topics as:

- The professionalisation of accounting in the developing world;
- The role of imperialism in spreading accounting practice;
- Accounting history issues that interface with race, gender or culture; and
- The role of accounting and accountants in non-business settings such as art and music.

Submission and Review of Papers:

Papers written in the English language should be submitted electronically no later than **26 March 2007** to 5AHIC@muprivate.edu.au.

All papers will be subject to a double-blind refereeing process and will be published on the conference web site, as refereed conference proceedings unless otherwise advised.

Notification of Acceptance: Notification of papers accepted for inclusion in the conference program will be made by **15 May 2007**.

Conference information is available at the Conference website:

<http://www.commerce.usask.ca/5AHIC>

Information about The Banff Centre is available at: <http://www.banffcentre.ca>

Inquires may be directed to the Conference Convenor, Nola Buhr of the University of Saskatchewan, at the following e-mail address: nola.buhr@usask.ca

Accounting History

Call for Papers

Perspectives and Reflections on Accounting's Past in Europe

The world of accounting has never been monolingual. Indeed, across mainland Europe, examinations of accounting's past within specific countries or regions have most frequently been published in languages other than English. Such contributions are often not recognised when Anglo-American accounting scholars prepare guides, which are intended to be useful and authoritative, on conducting and publishing accounting history research. Sometimes the impression can be unintentionally given that the history of accounting has taken place almost exclusively in English language countries or, perhaps even more unintentionally, that work undertaken and prepared in languages other than English is not of a suitable style or of sufficient quality for "international" recognition. Such circumstances are unlikely to alter in at least the near future as the English language continues to assume ascendancy as the dominant international language in this era of globalisation.

Today, within many European countries, accounting and other scholars, especially young scholars, are being encouraged to publish in international refereed journals which are highly prone to be published wholly in the English language. Such incentives are often readily visible in national research assessment regimes which are being implemented in certain countries in mainland Europe. Accounting in Europe, of course, has a long tradition, whereas accounting history studies set in the United States, the United Kingdom, Canada, Australia and New Zealand have typically focussed on developments in the nineteenth and twentieth centuries. Accordingly, this special issue of *Accounting History* provides an opportunity for accounting scholars, who are interested in accounting's past in Europe, to broaden the English language literature with studies which meet the editorial policies of the journal.

This special issue, scheduled to be published in 2008, seeks to augment the literature in various ways. Submissions of original papers for this special thematic issue may be concerned with enhancing historical knowledge through, for example, investigations on the following issues or topics:

- Traditions in accounting history research in Europe;
- European trends in accounting history research;
- Comparative international accounting history in Europe;
- Accounting institutions, accounting regulation and standard setting;
- Accounting in social institutions.

Intending contributors are encouraged to interpret this theme from diverse theoretical and methodological perspectives in studies either within or across specific countries or regions. Intending authors are strongly encouraged to contact the guest editor in advance to discuss their proposed topics. Submissions should be written in English and forwarded electronically, to the guest editor, by **31 August 2007**.

Guest editors: Angelo Riccaboni and Elena Giovannoni
Faculty of Economics, University of Siena, 53100 Siena, Italy
Email: riccaboni@unisi.it; giovannoniel@unisi.it

Accounting History

Call for Papers

Histories of Accounting Research

Accounting scholars, in general, tend to admire, even if unconsciously, the schools of thought and associated theoretical perspectives that have driven accounting research and structured debates in the academic community and beyond. Often, little is known about the historical development of such schools and the advent and development of key theoretical perspectives which form part of the taken-for-granted underpinnings of frames of reference.

This special issue will comprise articles that provide historical perspectives on schools of thought in accounting. Frequently, examinations of accounting research organise, synthesise and evaluate the published findings of various authors working within a specific paradigm (that is, literature reviews), or undertake a critical analysis of the assumptions and/or methods employed within particular paradigms, such as capital markets research. Accounting History has tended to ignore the research enterprise and focus on specific episodes, such as histories of standard-setting, histories of accounting and auditing techniques and practices, or histories of the profession, firms or prominent individuals. Furthermore, few historical studies in accounting examine the development of accounting research across space. To redress this omission, relevant manuscripts bringing new historical insights about accounting research are cordially invited for review.

Topics may include, but are not limited to, the following areas:

- Examination of changing conceptions of the role of the academic as research paradigms shift, and/or in response to changing constellations of users/supporters of accounting research.
- Identification and evaluation of “significant” past literature reviews.
- The translation or mutation of research issues as they move across research paradigms. That is, how have “old” research questions been transformed or resurrected through the application of different research methods?
- Tracing the trajectory of research questions as new research methods are introduced. What questions become possible, and which are abandoned, as research methods shift within a particular research stream such as auditing?
- Identification of abandoned branches of the “family” tree and identification of any research streams which have become “locked in”.
- Exploration of the crucial turning points that launched a literature or changed its questions.
- Studies of the relationship(s) between the evolution of accounting research and broader social discourses and the absorption of accounting discourses within other disciplines.
- Studies which explore why certain countries appear to become home base for particular types of research, such as investigations as to why capital markets

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The contact information for each one is as follows:

Ms. Tiffany Welch
Case Western Reserve University
Weatherhead School of Management
10900 Euclid Avenue
Cleveland, OH 44106-7177
PH: (216) 368-2058
Fax: (216) 368-6244

Ms. Becca Hayes
The University of Alabama
Culverhouse School of Accountancy
Box 870220
Tuscaloosa, AL 35487-0220
PH: (205) 348-6131
Fax: (205) 348-8453

e-mail: twelch001@gmail.com

e-mail: rebhayes@gmail.com

Both individuals are very capable and will serve the Academy well. I'm sure they will enjoy getting to know you all as much as I did.

Best wishes,

Kathy

Opportunity to Enhance Your Library

Members of the Academy of Accounting Historians have the opportunity to acquire a collection of U.S. Financial Accounting papers. This collection includes ARBs, APBs, FASBs, pre-1936 items, ARSs, FASB Discussion Memorandums and much more. If you are interested, for yourself or for your school's library, please contact the editor at crossj@uwosh.edu with details on your plans for the collection.

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research, for example, is more prominent in the US and accounting research within the critical paradigm is more widespread in the UK.

- Longitudinal studies of the relationship(s) between accounting, business and economic history.
- Explorations of the role played by accounting history research in broadening our understandings of contemporary accounting as a social and institutional practice.

Potential contributors are encouraged to interpret this theme using diverse theoretical and methodological perspectives and are strongly encouraged to contact the guest editors in advance to discuss their proposed topics. Submissions must be written in English and forwarded electronically, to the guest editors, by **15 February 2009**. This special issue is scheduled to be published in late 2009/early 2010.

Guest Editors:

Alan Richardson, Schulich School of Business, York University, Toronto, ON
Joni Young, Anderson School of Management, University of New Mexico, Albuquerque, NM, USA

E-mail: ARichardson@schulich.yorku.ca; young@mgt.unm.edu

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