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Academy of Accounting Historians

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12th WORLD CONGRESS OF ACCOUNTING HISTORIANS
July 20-24, 2008, Istanbul – Turkey
CALL FOR PAPERS

12th World Congress of Accounting Historians, the most recent of which was held in Nantes, in France, in July 2006, will be held July 20-24, 2008 in Istanbul, Turkey.

Istanbul, a fascinating city where two continents meet and many cultures have deep roots, has hosted many civilizations as a capital city. It is adorned with historically significant artifacts of the Byzantine and Ottoman civilizations. Istanbul, which is the largest city in Turkey with a population of 15 million, is honored to host individuals who are interested in accounting history. The attendees of the Congress will have the opportunity to visit 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 center 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 Systems, will be among the items on exhibit. Furthermore, 80th anniversary of Reforms of The Turkish Republic will be commemorated within an exhibition of relevant documents in terms of its impacts on accounting education and application.

Besides this, 2008 will be the 125th anniversary of the establishment of Marmara University, which is the co-organizer of the congress. Marmara University is one of the most prestigious universities in Turkey with 55,000 students, faculty and staff. The University offers education in four languages. Association of Accounting and Finance Academicians (AAFA), the other organizer of the congress, is 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, Civilizations 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,
- Other subjects also will be considered.

(Continued on page 5)
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.

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

12th World Congress (continued)
The official language of the conference is English. Papers should be submitted electronically to the below e-mail address before January 15, 2008. The abstracts should not be over 150 words.

Notifications of acceptance will be sent before March 15, 2008.

Dr. Oktay Güvemli
Congress Convenor
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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  
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ANNOUNCING
Financial Reporting and Global Capital Markets
Kees Camfferman
Professor of Financial Accounting, Vrije Universiteit Amsterdam
Stephen A. Zeff
Herbert S. Autrey Professor of Accounting, Rice University

Standardization and harmonization of accounting practices is a fundamental element of a global business environment. Achieving this is a complex process that involves technical and political negotiation. The International Accounting Standards Committee (IASC) was the organization that pioneered this process on a world-wide basis.

The IASC prepared the way for the International Accounting Standards Board (IASB) and its International Financial Reporting Standards, which since 2005 have held the dominant influence over the financial reporting of thousands of listed companies in the European Union, as well as in many other countries.

The forces and influences that shaped the formation of the IASB were intimately connected with the historical organization and operation of its predecessor, the IASC, and so to understand the standards enforced in financial reporting today, a historical understanding of the IASC is required. This book examines the history of the IASC from 1973 to 2000, including its foundation, operation, changing membership and leadership, achievements and setbacks, the development of its standards, and its restructuring leading up to the creation of the IASB in 2001.

The book also studies the impact of the IASC’s standards on national standard setting and on accounting practice in developed and developing countries, as well as the impact on the IASC of the policies and positions of the UN, the OECD, the US Securities and Exchange Commission, the International Organization of Securities Commissions, and the European Commission. It will be of vital interest to all concerned with accounting developments in a global environment, be they academics, policy-makers, or professionals.

Available from Oxford University Press
THE ACADEMY OF ACCOUNTING HISTORIANS
2007 VANGERMEERSCH MANUSCRIPT AWARD

In 1988, The Academy of Accounting Historians established an annual manuscript award to encourage scholars new to the field to pursue historical research. An historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission.

ELIGIBILITY AND GUIDELINES FOR SUBMISSIONS

Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award. Coauthored manuscripts will be considered (if at least one coauthor received his/her master/doctorate within the last seven years). Manuscripts must conform to the style requirements of the Accounting Historians Journal. Previously published manuscripts or manuscripts under review are not eligible for consideration.

Each manuscript should be submitted by June 15, 2007 in a Word file as an e-mail attachment to the chair of the Vangermeersch Manuscript Award Committee, Professor John Richard Edwards (edwardsjr@cardiff.ac.uk).

A cover letter, indicating the author’s mailing address, the date of the award of the masters/doctoral degree, and a statement that the manuscript has not been published or is not currently being considered for publication should be included in the submission packet.

REVIEW PROCESS AND AWARD

The Vangermeersch Manuscript Award Committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a $1,000 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In the case of coauthored manuscripts, only the junior faculty member(s) will receive prizes. The winning manuscript will be published in the Accounting Historians Journal after an appropriate review. The award will be given annually unless the Manuscript Award Committee determines that no submission warrants recognition as an outstanding manuscript.