

# Accounting Historians Notebook

---

Volume 32  
Number 1 April 2009

Article 9

---

April 2009

**Accounting, business and financial history: Workshop at Kobe University, 27 October 2009, Call for papers: Special Issue on Japanese accounting history in the interwar period; Balkans and the Middle East countries: 2nd International Conference on Auditing and Accounting History (2. BMAC): Call for papers; First International Luca Pacioli Conference on Accounting History: Accounting history, a privileged way to approach historical research; Accounting history: Call for research proposals: The first Accounting History International Emerging Scholars' Colloquium; Call for Papers: 1st International Conference on Accounting**

Follow this and additional works at: [https://egrove.olemiss.edu/aah\\_notebook](https://egrove.olemiss.edu/aah_notebook)



**History in China**

Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Academy of Accounting Historians

---

## Recommended Citation

Accounting Historians, Academy of (2009) "Accounting, business and financial history: Workshop at Kobe University, 27 October 2009, Call for papers: Special Issue on Japanese accounting history in the interwar period; Balkans and the Middle East countries: 2nd International Conference on Auditing and Accounting History (2. BMAC): Call for papers; First International Luca Pacioli Conference on Accounting History: Accounting history, a privileged way to approach historical research; Accounting history: Call for research proposals: The first Accounting History International Emerging Scholars' Colloquium; Call for Papers: 1st International Conference on Accounting History in China," *Accounting Historians Notebook*. Vol. 32 : No. 1 , Article 9.

Available at: [https://egrove.olemiss.edu/aah\\_notebook/vol32/iss1/9](https://egrove.olemiss.edu/aah_notebook/vol32/iss1/9)

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](mailto:egrove@olemiss.edu).

## ACCOUNTING, BUSINESS & FINANCIAL HISTORY

(Editors: Professors John Richard Edwards and Trevor Boyns  
at Cardiff University, UK)

Workshop at Kobe University, 27 October 2009

### CALL FOR PAPERS

Special Issue on

Japanese Accounting History in the Interwar Period

The quality and quantity of historical research on Japanese accounting regulation in general—and the first official accounting principles developed in the postwar period, i.e. 'Business Accounting Principles' (*Kigyo Kaikai Gensoku*), issued in 1949, in particular—have recently been significantly enhanced. The accumulated knowledge of accounting practices adopted by specific organizations in Japan is still limited, however, especially when compared with those of other, particularly Western, countries. In this sense, Japanese accounting history research which focuses on accounting practices adopted by specific organizations is an area that needs to be further developed.

Of course, there exist some Japan-based empirical studies, but much of the prior research has mainly focused on 'zaibatsu' i.e. financial combines closely connected with the economic and political interest of the Japanese government. The influence of *zaibatus* was undoubtedly important in Japanese society, but the number of companies involved was limited to a few hundred at most, which implies that less high-profile firms have been ignored. The time periods examined to date have also concentrated on the Edo (1603-1867) and Meiji (1868-1912) Eras or the post-WW2 period in the Showa Era (1946-), whereas the period between these, particularly the interwar period, was overlooked, in spite of it being an important time in Japanese history.

The *Accounting, Business & Financial History* Workshop to be held at Kobe University on 27 October 2009, based on the consideration above, calls for papers that focus on accounting practices adopted by Japanese business firms in the interwar period. Following the usual refereeing process, papers presented at the workshop are expected to appear in print in a special issue of *Accounting, Business & Financial History* featuring Japanese Accounting History scheduled to be published at the end of 2010.

The format of the workshop will allow approximately 40 minutes for presentation and 20 minutes for discussion in order to help achieve worthwhile feedback from those attending, specifically including Professor Trevor Boyns of Cardiff Business School, representing *Accounting, Business & Financial History*. Those wishing to offer papers to be considered for presentation at the workshop should send an abstract (not exceeding 1 page) by **30 May 2009** to the workshop organiser:

Masayoshi Noguchi  
Faculty of Urban Liberal Arts, Department of Business Administration  
Tokyo Metropolitan University  
1-1 Minami-Osawa, Hachioji, 1920367  
Tokyo, Japan  
Tel: +81 42 677 2331 Fax: +81 42 677 2298  
Email: [m-noguchi@center.tmu.ac.jp](mailto:m-noguchi@center.tmu.ac.jp)

Following the refereeing process, applicants will be advised as to the acceptance or otherwise of their proposed presentation by the workshop organiser by **30 June 2009**.

**The Balkans and the Middle East Countries  
2<sup>nd</sup> International Conference on Auditing and Accounting History  
(2. BMAC)**

**Call for Papers**

The Balkans and Middle East Countries 2<sup>nd</sup> International Conference on Auditing and Accounting History (BMAC) – the first of which was held in Edirne in 2007 - will be held in Istanbul between 15-18 September 2010. One of the prime reasons for choosing this venue is that Istanbul has been chosen as the European Capital of Culture for 2010. Another reason is that September is an ideal time, from the point of view of climate conditions and touristic activities, to visit this part of the world. Istanbul, is one of the most important cities in the area and possesses a deep historical character. This city has hosted several civilizations at various periods in history. It has been the capital city of two world-empires: Byzantine and Ottoman.

With the dawn of the 21<sup>st</sup> Century, economic globalization has directed the Balkans and the Middle East towards a changing process of accounting recording and auditing rules, especially within the context of developments in the European Union. Africa, Central Asia and South East Asia have also been faced with the same requirements. On the one hand, these requirements have shown themselves in the globalization of accounting standards. On the other hand, they have made their presence felt in auditing standards. Naturally, this conference is oriented towards the requirements of a large geographical area.

It is not unremarkable that accounting history has been growing rapidly not only in western countries but also in the above mentioned national cultures in this geographic region. In addition to that, the belief that today's accounting and auditing needs will be shaped by historical developments is being reinforced.

The conference theme is *Auditing and Culture in Accounting from Past to Present*. The conference topics are as follows:

- Development of internal and external auditing in accounting in today's education, literature and practice areas,*
- *Accounting history (accounting history from old civilizations and empires to the 21<sup>st</sup> Century)*

The official language of the conference is English. The papers must be submitted in English and the abstracts should not be over 150 words. Papers should be submitted electronically to [info@mufad.org](mailto:info@mufad.org) before 30 April 2010. Notifications of acceptance will be sent by 30 May 2010.

**Prof. Dr. Oktay Güvenli**  
Conference Convener

**Contacts :**

Association of Accounting and Finance Academicians (AAFA)

Address: Halaskargazi Cad. Koza Apt

No:265 K:7 D:14 3-4381 Osmanbey- Şişli-Istanbul-Türkiye

Tel: +90(212)2-481936 Fax: +90(212)2310169

e-mail: [info@mufad.org](mailto:info@mufad.org) web: [www.rufad.org](http://www.rufad.org)

The First International Luca Pacioli  
Conference on Accounting History



Accounting  
History,  
a privileged way  
to approach  
historical  
research

Real Centro Universitario Escorial - María Cristina

San Lorenzo de El Escorial - Madrid - Spain

June, 9th 2009

ORGANIZERS

**aeca**

Spanish Association of Accounting  
and Business Administration

**De Computis**

Revista Española de Historia de la Contabilidad  
Spa 14 Journal of Accounting History

**Asociación Española de Contabilidad y Administración de Empresas**

Rafael Bergamín, 16 B · 28043 Madrid

Tel.: 00 34 91 547 44 65/91 547 37 56 · Fax: 00 34 91 541 34 84

E-mail: [encuentro@aece.es](mailto:encuentro@aece.es) · Web: [www.aeca.es](http://www.aeca.es)

# Accounting History

## Call for Research Proposals

### The first *Accounting History* International Emerging Scholars' Colloquium

Certosa di Pontignano, Pontignano  
Siena, Italy

16 - 17 July 2009

Organised in cooperation with the  
Department of Business and Social Studies, University of Siena,

and supported by  
SIDREA (The Italian Association of Accounting and Business Administration Professors),  
SISR (The Italian Society of Accounting History)

This international forum is designed for emerging scholars of all ages and career stages, including doctoral degree students, new faculty and other emerging accounting researchers who have an interest in accounting's past and present and who seek directions and guidance in embarking upon and undertaking specific historical accounting research projects.

The inaugural forum will be held at the Certosa di Pontignano of the University of Siena which is located in Pontignano in Tuscany and is only a short distance from Siena. The forum will be led by Garry Carnegie and Brian West of the University of Ballarat, Australia who are the joint editors of *Accounting History*, the journal of the Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand.

Other senior faculty members participating in the colloquium are also members of the *Accounting History* editorial team and will include Angelo Riccaboni, University of Siena, Italy; Nola Buhr, University of Saskatchewan, Canada; Christopher Napier, Royal Holloway, University of London, UK and Lucia Lima Rodrigues, University of Minho, Portugal.

Research proposals and brief bibliographical details should be forwarded to Garry Carnegie by 15 April 2009: [g.carnegie@ballarat.edu.au](mailto:g.carnegie@ballarat.edu.au)

Further information is available at the AHIESC website: <http://www.disas.unisi.it/ahiesc/index.php>

Inquiries may be directed to the Colloquium Convenor, Elena Giovannoni, University of Siena, at the following e-mail address: [egiovannoni@dii.unisi.it](mailto:egiovannoni@dii.unisi.it)

Information about the Certosa di Pontignano is found at: <http://www.unisi.it/servizi/certosa/>  
Information about visiting Siena is obtainable at: <http://www.aboutsienna.com/>

An AHIESC will be conducted on a regular basis around the globe from 2009.



CALL FOR PAPERS

**1st INTERNATIONAL CONFERENCE on  
ACCOUNTING HISTORY in China**

Jointly Sponsored by the *Accounting Society of China (ASC)*  
& the *Academy of Accounting Historians (AAH)*

15<sup>th</sup> -16<sup>th</sup> August 2009,  
Guanghua School of Management,  
PEKING UNIVERSITY, BEIJING, CHINA

*Main Theme:*

**New Accounting History in the Changing Era**

Papers are invited on all historical themes related to the development of accounting (e.g. management accounting; financial accounting and reporting; audit) around the world—and particularly in the Asia-Pacific region—which can offer insights for understanding recent changes not only in accounting but in any aspect of the modern and future economic and social development of China and its cities; or which draw on the history of Chinese accounting from ancient to modern times in understanding developments elsewhere in the world. Methodologies may be primarily theoretical or empirical, including historical narrative.

*The conference languages will be English and Chinese (Mandarin) and some simultaneous translation facilities will be provided. Presentations will be mainly in English on the first day, and in Chinese (with English Abstracts and Slides) on the second day.*

**Deadlines:**

Manuscript submission of full paper: 20 April 2009; Return of Referees' reports and decision: 20 May 2009

**Contact:** Professor Liansheng WU [wuls@asm.pku.edu.cn](mailto:wuls@asm.pku.edu.cn)

or Professor Hiroshi OKANO [okano@bus.osaka-cu.ac.jp](mailto:okano@bus.osaka-cu.ac.jp)

**Languages used:** English or Chinese (Putonghua).

The title page must include the title of the paper, with no mention of the name(s) of the author(s) or of institutional details. Submissions should as far as possible follow the style guidelines of *The Accounting Historians Journal*.

**If submitted in Chinese, the abstract (with the title) and key words must also be translated into English.**

*Abstract (150 words), Times New Roman 10, italic Keywords (up to 6)*

---

Beijing China 2009 – Call for Paper