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Accounting history conferences selected accounting history presentations

Academy of Accounting Historians

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Accounting History Conferences Selected Accounting History Presentations



**2nd The Balkans and
The Middle East Countries
International Conference on Auditing
and Accounting History
Istanbul, Turkey — 18 September 2010**



Esteban Hernandez Esteve — Accounting History, A Privileged Way to Approach Historical Research. An Illustrative Case: The War of France and the Holy See Against Spain, 1556-1559 A.D.

Jean Guy Degos — The Schizophrenia of Accounting Historians: Doctor Jekyll, Historian and Mister Hyde, Accountant

Mustafa Budak — Archive Documents interms of Accounting History

Mikhail I. Kuter, Marina M. Gurskaya, and Alexander G. Shikhidi — J.Savary's Commentary - Historical Aspects in Development of the Accounting Reporting
Mikhail I. Kuter, Marina M. Gurskaya, and Konstantin M. Kuter — New Vision of the Uncompleted Ending of Chapter 26 of Pacioli's Treatise

Alexandra Trifu — Account-Ability: Science and Art Supporting Economies and Cultures through Centuries

Viatcheslav Sokolov — Particularities of Accounting for Property, Plant and Equipment in the USSR

Tatiana Mal'kova — Ancient Rus Birch-Bark Accounting

Svetlana Karelskaya — Concepts of "Static" and "Dynamics" in Accounting Works by Russian Statistics

Ugur Kaya and Mehmet Durgut — Historical Development of Human Resource Accounting

Zeynep Arikan, Osman Sirkeci, and Abdullah Burhan Bahçe — Cornerstones of Accounting History

Accounting History Topic: Congresses and Accounting

Dilek Teker — World Congresses of Accountants and Issues Discussed in Parallel with Economic Developments, 1904-1952

Ayten Çetin, Necdet Yılmaz, and Ismail Küçük — Papers Presented at the World Congress of Accounting Historians and Participating Countries, 1970-2008

Mehmet Fatih Bayramoğlu, Fatma Ulucan Özkul, and Sedat Özel — World Congresses of Accountants During the Second Half of the 20th Century and Effects of Economic Developments on These Congresses, 1952-1997

Accounting History Topic: Financial Accounting and Reporting

Guiseppe Galassi and Andrea Cilloni — Synthesis, Quantitative Ex Post and Ex-ante Determinations and Stochastic of Lino Azzini and Carlo Masini Further Methodological Developments

David Olroyd — An Historical Perspective on the Objectives of Financial Re-

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porting

Abdulkadir Pehlivan and Bilal Gerekan — The Consequences of Modernity and Accounting

Claudia Grigorias- Ichim — Financial Statements in Centralized Economy Vs Financial Statements in Market Economy - Romanian Case Study

Katarina Zager, Nikolina Smrekar, and Ana Oluic — Business Rules and Rules for Preparing Financial Statements in Opus of Benedict Kotruljevic and Today
Rossen Petkov — Historical Perspective of Measurement and Recognition of Internally Generated Intangible Assets

Famil Samiloglu, Ali Ihsan Akgün, and Izzet Kaya — The Process of Historical Development of Goodwill and Analysis of Goodwill According to Turkish Financial Reporting Standards

Snejena Basheva and Rossen Petkov — Proposed Accounting Framework for Disclosing Human Capital into the Notes of the Financial Statements

Alla Ozeran — The Concept of Financial Results in a System of Accounting and Financial Reporting by Enterprises of Ukraine

Sudi Apak, Mikail Erol, Osman Uluyol, and Ahmet Akcan — Waqfs in the Ottoman Empire and the Accounting Record System in the Waqfs

Umida Fayzieva — Management Accounting - Modern View into the Company Future

Accounting History Topic: Accounting System

Remzi Örtten, Ganite Kurt, and Salih Torun — Bilateral Limitation in Accounting and Kitabus Siyagat

Juta Tikk — Historical Review and Underlying Trends in the Estonian Accounting Developments

Mahmut Sezinler — The Merdiban Method Used in Ottoman State Accounting: The Organization of a Central Accountancy and Recordkeeping System

Fehmi Yildiz and Batuhan Güvemli — Camiu-l Hesab: A Merdiban Style Accounting Instruction Book from the Early 14th Century Ilkhanate State

Kambiz Forqandoost Haqiqi and Iman Chashmfasa — Overview of Different Paradigms Concerning the Origin of Double Entry Bookkeeping

Mehmet Özbirecikli and Ümmühan Aslan — The First Course Book on Double Entry Accounting in the Ottoman Era

Yoshiaki Jinnai — The Relationship of the Double Entry Bookkeeping System to Capitalist Accounting: A Japanese Perspective on the Development of Accounting

Ömer Faruk Batirel and Oktay Güvemli — The Ottoman Empire Reformation Era (1839-1976): First Public Legislation & Practice

Yannick Lemarchand — Accounting, the State and Democracy: A Long Term Perspective on the French Experiment 1716-1967

Tarmo Kadak and Lea Roostalu — Management Accounting in the Municipality of Tallinn During the Last 75 Years

Dina Lvova — Methods of Public Sector Accounting: Historical Research

Jose G. Vargas-Hernandez and Mohammad Reza Noruzi — Background of the Degree in Public Accounting

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Maria da Conceicao da Costa Marques — Adopting Accrual Basis Accounting in Portuguese Municipalities: A Study of the Principal Impacts of the Change

Accounting History Topic: Accounting Institutions

Nail Sanli and Baris Sipahi — The Establishment and Development of the Professional Accounting Organization in Turkey

Yahya Arikan and Ümmühan Aslan — The Largest Chamber of the Union (CPAs) Professional Group: The Chamber of Istanbul Certified Public Accountants

Accounting History Topic: Accounting and Economy

Hümeýra Sadaklioglu and Fatih Coskun Ertas — Bedesten as a Shopping Center in the Ottoman Empire

Rüstem Baris Yesilay and Ebru Dolunay — Analysis of Ottoman Economy on the Basis of Imaret's Accounting Records in 14th and 17th Centuries

Zeynep Hatunoglu, Ayse Eser, and Mustafa Killi — The Application of two Similar Non-Profit Organizations: Cash Waqfs and Micro Credits

Melike Torun and Tugba Tüzemen — The Effects of the Global Crisis on the Private Sector and Employment in Turkey

Accounting History Topic: Financial Sector and Accounting

Barbara D. Merino — Shareholder Value: An Evaluation of the Dominant Accounting Rhetoric in the United States During the Twentieth Century

Cristina Mioara Vasile, Cambera Bogdan, and Ramona Iulia Tartavulea — Present and Future Financial Solutions: Hedge Accounting

Zayed Abouhdema Ali Milad, Vojkan Vaskovic, and Layth Nesseeef — Credit Bureau as a Methodology for Monitoring of Credit Debt

Cengiz Toraman, Hasan Abdioglu, and Sinan Yilmaz — The Role of the Ottoman Public Debt Administration (OPDA) on the Process of Accounting in the Ottoman Empire and the Influence of this on Debt Management

Mahmut Yardimcioglu — Advent of Banking in Turkey and "Karaman National Bank" as a Historical Case

Celali Yilmaz — The Ottoman Banks and Corporations in the Early 20th Century

Yildiz Özerhan Akbulut and Burcu Nazlioglu — Research on the Role of Islamic Finance in the Turkish Banking System

Tangül Hincal and Z. Özge Yetkin — The Establishment of the Central Bank of the Republic of Turkey

Osama S. Abdelsadek and Eid Awad Hassan — A Theoretical and Empirical Study of Earnings Management: An Evidence from Egypt

Fatih Temizel, Cengiz Toraman, and Sinan Yilmaz — Stakeholder and Investor Relations Management in a Sovereign Wealth Funds Context

Ilhan Ege — Banking in Anatolian Region during the National Banking Period: Case of Karaman National Bank Ottoman Corporation (1915-1965)

Tugba Tüzemen and Serap Atbas — The Effects of the Regulations on the Turkish Banking Sector During the 2008 Global Crisis Period

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Accounting History Topic: Accounting and Auditing Biographies

Bülent Sisman and Oktay Güvemli — A Pioneer Giant who has Given Direction to the Contemporary Tax Auditing in the Mid-20th Century: Ali Alaybek Sinan Güreli — A Great Public Auditor in Turkey in the Middle of the Twentieth Century: Orhan Güreli (1916-2007)

Necati Aydin — Mehmet Cavit Bey (1875-1926) and his Thoughts

Viatcheslav Y. Sokolov — Great Contribution to Accounting History, Leading Russian Accounting Theorist: Yaroslav V. Sokolov (1938-2010)



7th Conference on Accounting History

Leon, Spain, November 10-12, 2010

**Regnum Legionense: Computandi ratio MC annos historia adhibita
(Kingdom of León: The Accounts of 1100 Years of History)**

November 10

Esteban Hernández-Esteve — Sale of Trades, Nobilities and Jurisdictions Registered in the Accounts of the Royal Factory of the Kingdoms of Spain (1557-1560)

Eduardo R. Scarano — Methodological Aspects of Double Entry Bookkeeping and Accounting Value

Panel on Economic and Accounting History: From Mutual Ignorance to Mutual Necessity — Chair: Esteban Hernández-Esteve Speakers: Antonio Miguel Bernal, Rafael Donoso Anes, and José María González Ferrando

November 11

Betsabé Caunedo del Potro — The Development of Medieval Trade and its Repercussion on Merchants' Techniques

Jesús Basulto Santos — Some Accountings Items Related to the Calculation of Probabilities

Francisco Javier Quesada Sánchez — Family, Social and Financial Economy in the Kingdom of León Between 900 and 1230. An Approach

November 12

Giuseppe Catturi — Influences and Reflexes of Accounting History in Italy and Europe

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**Sokolov Reading: View from the
Past to the Future**
10-11 February 2011 Saint-Petersburg, Russia
Saint-Petersburg State University
International Scientific Conference Program



10 FEBRUARY, THURSDAY

House of Scientists of Russian Academy of Sciences

PLENARY SESSION

James J. McKinney, Academy of Accounting Historians President —
Condemnation, Prohibition, and Disappearance of Public Accounting Firms Or-
ganized as Corporations in the United States Accounting Profession
Oktay Güvemli and Batuhan Güvemli — Accounting World Congresses and
Yaroslav V. Sokolov's Evaluations on the Socialist Accounting Order
Giuseppe Galassi — The Foundations of Information Economics, Decisions and
Economia Aziendale

11 FEBRUARY, FRIDAY

The Faculty of Economics, Saint-Petersburg State University

SESSION 1. ACCOUNTING HISTORY

1 MEETING. Chairman – Giuseppe Galassi

Jean-Guy Degos — Early Works of an Accounting Theorist in Russian Csars
Alexander II and Alexander III's Time: Eugene Léautey (1845-1909)
Alan Sangster and Greg Stoner — Pacioli's Forgotten 4th Book: the Ricordanze
Mihail I. Kuter — Russian Presence in the Archiv Datini and its Implications
Angela Orlandi — The Affirmation of Double-entry Bookkeeping in the Busi-
ness Accounts of Tuscan Merchants in the Late Middle Ages

2 MEETING. Chairman – Oktay Güvemli

Jaan Alver and Lehte Alver — Karl Inno – the Most Talented Estonian Professor
of Accounting, Banking and Business Economics in 1930s and 1940s
Vyacheslav Y. Sokolov — Accounting for PPE in Soviet Times
Tatiana V. Eremenko — The Formation of the Concept of “Amortization” in the
Methodology of Accounting

3 MEETING. Chairman – Vyacheslav Y. Sokolov

Dmitry V. Nazarov — Contribution of I.I. Betsky and G.A. Sakharov to the
Establishment of Russian Accounting Science

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Irina N. Lvova — Theory of Accounting as a Part of Accountant's Professional Knowledge: a Historical Aspect

SESSION 2. ACCOUNTING THEORY

1 MEETING. Chairman – James J. McKinney

Jacques Richard — Meanings and Roots of the Word “Accounting”: a Comparative Study of Sixty Five Languages

2 MEETING. Chairman – Jacques Richard

Victor I. Strazhev — Looking at the Object and Subject of Accounting from the Past and Present

3 MEETING. Chairman – Mihail I. Kuter

Kim Y. Tsygankov — The Theory of Accountancy: the Past and the Present
Svetlana G. Vejera — Development of Land Accounting Methodology in the Context of Synergetic Philosophic Paradigm of Scientific Knowledge

SESSION 4. YAROSLAV V. SOKOLOV IDEAS IN ACCOUNTING, ANALYSIS AND AUDIT

1 MEETING. Chairman – Natalya N. Karzaeva

Vitaliy B. Ivashkevich — In Honour of Yaroslav Sokolov

Natalia N. Maluga and Irina V. Zamula — Presentation of Book “Afterword: Dedication to Yaroslav Sokolov”

Lubomira M. Kindratskaya — The Recognition of Yaroslav V. Sokolov Thoughts in Accounting Science

Evgeniy F Mosin — Pragmatism and Romanticism of the Accounting in Ya. V. Sokolov's Papers

Tatiana O. Terenteva — Accounting Principles in Y.V. Sokolov Works

Uryi N. Guzov and Olga V. Strelnikova — Y.V. Sokolov Contribution into Development of Audit in Russia

2 MEETING. Chairman – Vitaliy B. Ivashkevich

Mihail L. Piatov and Natalya N. Karzaeva — Accounting Mysticism and Accounting Demystification in Y.V. Sokolov Works

Svetlana M. Bychkova — The International Activity of Y.V. Sokolov and His Ideas

Sergey V. Moderov and Natalia V. Generalova — IFRS in Russia: its Implementation and Professor Ya.V. Sokolov Views

Natalya A. Sokolova — Problems of Accounting Information Analysis in the Light of Professor Sokolov Theory of Information Paradoxes

Dina A. Lvova — Theory of Public Sector Accounting in Y.V. Sokolov Works

SESSION 5. STATISTICS AND ANALYSIS

1 MEETING. Chairman – Dmitry A. Pankov

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Jaan Alver — Development of Business Analysis in Estonia until 1991: Historical Research

2 MEETING. Chairman – Irina I. Eliseeva

Irina N. Popova — The Historical Review at Studying of Dynamics of Indicators

Tatiana O. Dyukina — History of Demography: New View



Vyacheslav Y. Sokolov



AAH President Jim McKinney



XVITH CONFERENCE OF ACCOUNTING AND MANAGEMENT HISTORY

XVI^e JOURNÉES D'HISTOIRE DE LA COMPTABILITÉ ET DU MANAGEMENT

Nantes (France), Maison des Sciences de l'Homme Ange-Guépin

23 - 25 March 2011

PERCEPTIONS, REPRESENTATIONS AND MEASURES OF PROFIT

Mercredi 23 mars – Wednesday, March 23rd, 2011

**Atelier doctoral pluridisciplinaire — Interdisciplinary Doctoral
Workshop**

Eric Godelier Les approches historiques en gestion, intérêt et limites

Stephen Walker Researching and writing accounting history

Jeudi 24 mars - Thursday, March 24th, 2011

Conférence inaugurale - Opening Plenary

Dominique Margairaz - Les échelles du profit : entre normes et pratiques

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Nouvelles revues - New Journals

Stephen Walker - *Accounting History Review*

Béatrice Touchelay, Natalia Platonova – *Comptabilité(s) - Revue d'histoire des comptabilités*

Nouveaux outils - New Tools

Pierre Gervais, Présentation de la base de données Marprof - Presentation of the Marprof Data base

Sessions parallèles - Parallel Sessions

Session A1 – Présidence : Jacques Bottin

Boris Deschanel - La justification du profit et le profit comme justification.

Discours et pratiques des négociants dauphinois installés dans les Antilles, des années 1780 aux années 1790

Pierre Gervais - Pourquoi compter, compter quoi ? Partie double, structure des comptes et mesure du profit dans des manuels et un fonds marchands du XVIIIe siècle

Yannick Lemarchand, Laure Pineau-Defois, and Cheryl McWatters - Comptes et récits de la Maison Chaurand, retour sur les liens entre comptabilité et capitalism

Session B1 – Présidence : Paulette Robic

Pascal Perrot - La possibilité d'un partage plus équitable du profit : un horizon définitivement dépassé au sein des « groupes » de sociétés ?

Marie-Lucie Rossi - Légitimer le profit agricole : la Casa Spalletti en Italie au XIXe siècle

Paul Naegel - De la promesse de profits à la faillite : Charles-Jean-Baptiste Henrionnet (1815)

Session C1 – Présidence : Béatrice Touchelay

Didier Bensadon - Les réponses des Hommes de Vichy face à l'absence de réglementations des comptabilités et des filiales : le Projet de plan comptable (1942) et la loi du 4 mars 1943

Yves Levant, and Marc Nikitin - Le rôle de l'Etat dans la séparation des comptabilités et l'échec du système croisé pour les ré-intégrer

David Alexander, Stefania Servalli - The State and/of Accounting Regulation

Vendredi 25 mars - Friday, March 25th, 2011

Sessions parallèles - Parallel Sessions

Session A2 – Présidence : Dominique Margairaz

Vincent Demont - Pourquoi oublier le profit ? Cloisonnements de l'information et rationalité marchande dans le groupe Briers-Heusch-von Cassel (1620-1633)

Jacques Bottin - Pratiques de change et stratégies commerciales (1580-1640)

Session B2 – Présidence : Yves Levant

Aurélien Bargain - Histoire du contrôle de gestion communal, le cas de la ville d'Angers

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Aurélien Ragainne - L'évolution des discours sur l'évaluation des services publics par la satisfaction des usagers : une analyse comparative France et Royaume Uni sur la période 1980-2007

Session C2 – Présidence : Marc Nikitin

Cătălin Nicolae Albu, Nadia Albu, and David Alexander - Accounting change in Romania. A historical analysis

Nhu Tuyên Lê - Le résultat comptable, traduction du processus de désétatisation économique : la transition vietnamienne (1975 - 2005)

Sessions parallèles - Parallel Sessions

Session A3 – Présidence : Jean-Luc Rossignol

Philippe Verheyde - Mesure et démesure des profits de guerre dans le premier XXe siècle. 1. Les Galeries Lafayette et la question des profits autour de la Première Guerre mondiale

Béatrice Touchelay - Mesure et démesure des profits de guerre dans le premier XXe siècle. 2. Les profits illicites de l'Occupation

Session B3 – Présidence : Henri Zimnovitch

Eve Lamendour - Le profit comme récit

Karine Fabre and Pierre Labardin - Entre coût historique et valeur de marché, une histoire de la valeur comptable en France (XIXe - début XXe siècle)

Session C3 – Présidence : Cheryl McWatters

Muriel Petit - Management bancaire des introductions en bourse des entreprises françaises (1878-1881)

Janette Rutterford and David Green - Spreading the net: Distance, Shareholding and the Geography of Risk in England and Wales, 1870-1935

Sessions parallèles - Parallel Sessions

Session A4 – Présidence : David Alexander

Trevor Boyns, Marianne Pitts - Accounting and economic returns in British coal mining: The Carlton Main colliery, 1872–1909

Jean-François Cartonnet - Les dommages de guerre chez une grande maison de champagne, Veuve Clicquot, un essai d'analyse micro-économique

Session B4 – Présidence : Didier Bensadon

Pierre Labardin - Des usages du passé en gestion. L'exemple des manuels comptables (XVIIIe - XXe siècles)

Jean-Guy Degos - L'histoire axiologique, un moyen pertinent de rapprocher les historiens et les praticiens de la comptabilité

Session C4 – Présidence : Nicolas Antheaume

Brahima Ouattara - Symboles, référentiels et idée de la richesse en milieu jula au XIXe et début XXe siècle

Natalia Platonova - Réflexions d'Alexandre Radiščev sur les réalités et perspectives du commerce russo-chinois au XVIIIe siècle

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Sessions parallèles - Parallel Sessions

Session A5 – Présidence : Charles Wootton

Thibault Le Texier - Penser l'entreprise moderne, entre profit et efficacité

Stefania Servalli - The interface of power and charity: the case of MIA in Italy in the 16th - 17th centuries

Session B5 – Présidence : Eve Lamendour

Christiane Bughin, Olivier Colot, and Alain Finet - La Belgique, un petit pays, une grande histoire de noblesse et de holdings familiaux

Nicolas Antheaume, Paulette Robic, and Dominique Barbelivien - Pérennité et profit à long terme - Les entreprises familiales font-elles du développement durable sans l'afficher ? Proposition d'une méthodologie d'investigation

Session C5 – Présidence : Pierre Labardin

Eric Maton - Evolution des articles académiques en management et approche scientifique : le cas de l'Administrative Science Quarterly de 1956 à 2010

Henri Zimnovitch and Philippe Gillet - La responsabilité de l'enseignant-chercheur en gestion dans la formation des ingénieurs financiers

