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Report on the 13th World Congress of Accounting Historians, Newcastle upon Tyne, 17-19 2012

Academy of Accounting Historians

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October 2012

Report on the 13th World Congress of Accounting Historians

Newcastle upon Tyne • 17-19 July 2012

by Ace McCollum-Oldroyd

Accounting History. It doesn't exactly fill me with excitement, I have to confess. Accountants as a race don't really do it for me – sorry, chaps, but you know what I mean - grey suits, grey hair, grey work. But then, I am not an accountant.



David McCollum-Oldroyd
WCAH Conference Convener

though obviously they should have. It all seemed a bit ridiculous to me, not to mention a ton of extra work. No, I was all against the idea, it has to be said.

The days rolled by – David took the Congress, scheduled for years ahead. Of

So when David mentioned the Congress coming to Newcastle, I was less than enthusiastic. I mean, accountants are one thing, I suppose, but Accounting History? Off the wall. And I've had experience of the conferences – always somewhere glamorous with star attractions, not a small industrial town in the North of England which no one has heard of, even

course it takes years to actually arrive – years of preparation and

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work which I was not keen on. I said to Dave at the outset, “let’s not bother – you may even have left Newcastle University by then.” And guess what – the year before the due date he went to Durham – not a million miles away, it’s true, but another academic institution and the Congress was not Durham’s baby. This could be tricky – working in one institution yet managing the Congress in another, and rivals as well, David would have to call upon his ambassadorial skills to prevent a box of fireworks exploding. (In the best of reporting traditions I have “no comment to make.”)

You see, I’m not an academic. To be honest, I think a lot of what academics do is rather difficult for we mere mortals to grasp. I can understand accountants – a necessity of life, albeit a grey necessity, but do we need a plethora of articles on subjects from the ‘Bad Old Days’ – like slavery, medieval accounts, gender and social issues from another age? Don’t get me wrong – all of these things appeal to someone, I know, but my point is, how useful are they? Or there again, do universities concentrate on the usefulness of anything, except of course, for medicine and science – jolly use-

ful things.

So you see I was not entirely thrilled when the conference loomed up this summer. July arrived, one of the wettest summers we have experienced, thanks to the unwelcome presence of the Jet Stream. Newcastle was not looking its best – deluges of rain had more or less shut us down. And the venue for the event was not the first choice – Dave was hoping for St James Park, home of Newcastle United, but of course we also hosted the Olympics this summer and I’m afraid they took priority over the History Congress. So David had to settle for the campus of Newcastle University – not the most glamorous of places, in fact, a building site to be honest. However, the rain had stopped, the event was upon us, Monday had dawned, and Dave’s good friend and colleague Tom Tyson was presenting his PhD course. David was so pleased to have Tom’s input. We were off to a flying start – when I saw Tom leading his group to lunch, they all looked very happy indeed. Perhaps, this was not going to be as bad as I feared. Afterwards I spoke to a few of the participants – yes, they all agreed – well worth coming for. A great teacher and a great start. Things were looking up!

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Tuesday. Nerves were jangling. The crowd swelled, somehow everyone found the building, it was really happening at last!

David and his colleagues presented a paper – the history of our lo-

Lunchtime, and a delicious spread of lovely food and, dare I say it, I was actually ENJOYING MYSELF! Most of the regular accounting historians who had been visitors at Newcastle seemed to be there, and altogether it was a terrific crowd from all continents.



WCAH Opening Plenary Address Given by Richard Macve

cal hospital, with an accounting slant on it. As a medical girl myself, I was quite fascinated by what they had unearthed about the old hospital in Newcastle. And in the same session was Tom Tyson's paper on the Poor Houses in Mayo, Ireland. Now there's a subject close to an Irish girl's heart – no one with an Irish background could fail to be fascinated by the subject of Irish poverty and how it was dealt with. Or not dealt with. Don't tell my friends, but this was much better than I expected! Two interesting papers and only the first day!

I've never been to anything where I've talked to people from Russia, Scandinavia, America, Australia, in fact, everywhere, all under one roof. This was actually beginning to be quite exciting!

Tuesday night saw the Reception, housed in our Great North Museum. We in Newcastle are very proud of our newly re-furbished museum and we hoped people would enjoy looking round, but no one did - maybe they found each other more entertaining than the Roman relics or Northumbrian

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curiosities, or even the live snake which lives amongst the exhibits. I was looking forward to that bit – sometimes it moves its head just as you think it’s old and dead! That could have been interesting.

Wednesday. I was pleased to see a stand for the Institute of Chartered Accountants and had a nice chat with the ladies from the Institute. I felt that it reminded everyone that it was actually about accounting now as well as its history. But we ladies had to agree – history was full of surprises. Some great papers on all sorts of topics. Going better than I thought possible!

The only thing which I did not like was that it was impossible to go to all the papers, and after all that work to prepare one, and then only a short time to present your arguments. It was hard to choose whose paper to attend – I wanted to support all the people I know but I couldn’t fit them all in. Still, I suppose that’s the nature of con-



Opening Plenary Address Given by Richard Macve

ferences – a taster of what is to be published. And that’s another matter, of course – can you all make the necessary star grade to get noticed? The competition must be daunting.

That evening we hosted the Dinner. I attended a Dinner in Istanbul with David a couple of years ago – we could never aspire to such grandeur or magnificence here in Newcastle. But considering that it was supposed to be a “simple academic conference” as David called it, I think it went well. No starlit skies, palace in the mountains, and certainly no

warm, outdoor fabulous setting like in Istanbul, but nevertheless a very enjoyable social event and chance for people to get dressed up

and make friends.

Thursday. I caught up with the conference in time for the last session: the thanks, the introduction to the next World Congress in Italy, the rounding-up of this event

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which had taken so many months to prepare, so many hours at the end for David and colleagues to catalogue the papers, and so much anxiety on my part as to it's success. And here we were – the last fling. It was amusing that the computer packed up just as the end was in sight, but by then I think we were all so relaxed that it just added to the pleasure of the event. All talks had been safely delivered, all rooms adequate, lunches, teas, dinners all successfully navigated, and only the last lunch to follow. I was pleased to see some of David's old Newcastle colleagues there to support the event, and of course, a few of them had presented a paper. Good to see you all. Old friends had met up again, new friends had been made, nation had spoken to nation, as it were, and comradeship once again signed, sealed and delivered. Newcastle had stood up to its reputation, I hope, as being a friendly and lively city, and visitors to our special Northern town had been warmly welcomed. Colleagues from across the continents had reaffirmed their friendships, new work projects had been discussed, young hopefuls welcomed into the fold of Accounting History, and the next World Congress already in the diaries.

David's 'simple academic conference' had won the day. The campus, building site though it remains, did its stuff, and everyone seemed very happy with our Novocastrian effort. Maybe I was wrong – our vibrant and exciting city, with it's industrial heritage of ship building to serve the world, coal mining on which to build our nation's prosperity, railway engineering which would influence transport the world over, not to mention a rich heritage of industrial and medical educational excellence and a few industrial geniuses to carry the North East endeavours to all corners was just the place to hold a World Accounting History Congress. Even the Jet Stream gave us a break.

I hate to admit it, but I'm HOOKED! Just thinking of a topic myself – something really snappy and USEFUL – how about the psychology of Accounting Historians as a Race with particular reference to the historical perspective in the modern world? Plenty of archival material to hand, could fit in an overseas trip, purely for research purposes obviously, and then spend two years getting it published in some smart all-star journal, like *Good Housekeeping*. Something everyone's heard of. There's nothing to this accounting history stuff. Bring it on!