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Important Notice: Notebook is Going Digital

Starting with the next October issue of The Accounting Historians Notebook, all future issues will be emailed digitally by default to individual members as pdf files. This measure is expected to save the AAH printing and mailing costs and provide greater convenience to most members. Institutions will continue to receive print copies. Individual members who email the Editor Joann Noe Cross at crossj@uwosh.edu may continue to receive print copies at no additional charge.

Past Presidents: Gary Previts, Barbara Merino, Daniel Jensen, Dale Flesher, Richard Vangermeersch, and Lee Parker

In honor of the thirty-fifth anniversary of the Academy, a celebratory cake was cut by six past Presidents of the AAH last August at its Business Meeting held at the 2008 Annual Meeting of American Accounting Association located in Anaheim, California.
The 12th WCAH was a successful congress with 573 participants and 239 paper presentations covering a wide range of accounting history topics. The 12th WCAH started with a welcome cocktail reception where participants received an ornately decorated congress handbag, Congress abstracts and program book, a Special Catalogue about the Ottoman Empire’s accounting practices prepared by the Ottoman Archives, and gifts from the Turkey’s Ministry of Culture and Tourism. A Mehter (Ottoman Military Band) performed during the colorful and festive welcome cocktail party. During the conference there were twenty two exhibitions and stands related to accounting record samples, stock certificates from the Ottoman and Republican Eras, accountants in the Turkish Culture, old calculators, coin collections, accounting his-

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The 2009 Academy of Accounting Historians Research Conference took place on March 26th and 27th in Paris in conjunction with the Journées d'Histoire de la Comptabilité et du Management. Excluding the World Congress held at Nantes in July 2006, this year marked the 14th Journées conference and also the first time that the Academy has hosted its research conference outside North America.

Over 70 participants had the opportunity to meet with colleagues from around the globe, discuss and debate research themes and comment on a wide variety of research papers, as well as enjoy Paris in springtime. The conference sessions were held at l'université Paris-Sud 11 in collaboration with l'université d'Evry. We were graciously welcomed at the opening session by Mme la Vice-Présidente de l’université Paris-Sud 11, Colette Voisin and by our co-hosts, Professors Henri Zimnovitich (Paris-Sud) and Alain Michel (Evry). Professor François Caron, professor emeritus of economic history at l’université Paris IV-Sorbonne provided a thoughtful plenary address on the role of transportation and its accounting aspects to highlight our conference theme, History of transportation, accounting and management evolutions. This session was followed by two days of parallel sessions, a tour of the National Archives of France led by the dean of our host Faculty, Professor Jérôme Fromageau and a guided tour of the nearby Chateau de Sceaux. The conference gala dinner was an occasion to enjoy not only the food of the Auvergne

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Life Membership Award to
Dr. Richard K. Fleischman

Dr. Richard K. Fleischman has been awarded a Life Membership in the Academy of Accounting Historians. Many of us have had the opportunity to work with Dick in his role of co-author, reviewer, editor and mentor. He has an enviable record of publications in journals, research monographs and books, not to mention his attendance and contribution at conferences around the globe.

I have been fortunate to have known Dick since my early days as an assistant professor and know first hand how Dick's support and encouragement enabled me in my own research career. Many others amongst us can attest to his commitment to our discipline, his enthusiasm and his willingness to go the extra mile. The nominations received to support Dick's award outlined in glowing terms his contributions, qualifications and experience. They also noted how many of us have gained from counting Dick as a colleague and a friend. We owe him a great deal for his efforts to enhance the profile of accounting history in the U.S. as well as internationally.

Richard retired in 2008 from John Carroll University but remains as busy as ever. He continues to serve as co-editor of the Accounting Historians Journal and remains actively involved in a number of Academy committees and with his research program. Again, when called upon this year to assist me in my presidential role, he was quick to respond 'yes'.

On behalf of all our membership, I extend warmest wishes to Dick and congratulate him on his being awarded this great distinction!

Cheryl S. McWatters, Ph.D. CMA
President
Academy of Accounting Historians
Professor of Accounting
Alberta School of Business
University of Alberta
Hourglass Award Goes to Professor Malmoud A. Ezzamel

It is with great pleasure that I announce that Professor Malmoud A. Ezzamel has been awarded the Academy of Accounting Historian's Hourglass Award for 2009. Professor Ezzamel is a Cardiff Professorial Fellow at Cardiff Business School and also Director of the Interdisciplinary Perspectives on Accounting Research Unit.

Professor Ezzamel's research has explored the emergence and use of management accounting practices, accountability issues, corporate governance, the interface of accounting and religion, and the use of accounting in devolved governments. His work related to accounting in ancient Egypt and Mesopotamia has been recognised as a major contribution to our understanding of the multi-faceted role of accounting during this period. Mahmoud has published in a wide-ranging number of prestigious journals in accounting and management, including amongst others Accounting, Organizations and Society, Administrative Science Quarterly, Academy of Management Journal, Accounting and Business Research, Journal of Business Finance and Accounting, Organization Studies, Journal of Management Studies, Abacus. His historical studies also have appeared in the Accounting Historians Journal, Accounting History and Critical Perspectives on Accounting. He has an enviable list of chapters in scholarly books and monographs.

Mahmoud is a member of many editorial boards, including those of Organization, Accounting and Business Research, British Accounting Review, Journal of Accounting and Organizational Change, Accounting, Auditing and Accountability Journal, ABACUS, Journal of Business Finance and

(Continued on page 7)
On a personal level, I can attest that Mahmoud is also a wonderful professor of management accounting. I was one of the fortunate MBA students at Queen's University who Mahmoud taught when he spent time there as a visiting professor. My bookshelf still features the textbook that he used and recall how we were both in fear and in awe of his approach to accounting. He opened our eyes to the nature of accounting as being something much more than numbers – a social, cultural and political phenomenon. His many research papers and CIMA grants have contributed to our knowledge of management accounting in its many dimensions. His studies in history have increased awareness of our discipline thanks to its important diffusion across many different journals and research out-

(Continued on page 14)
Critical research draws on a tradition of openness to fresh perspectives and experience for its continuous re-invigoration. This special issue invites contributions that are inspired by critical accounting history. Contributors are invited to interpret this call for papers broadly; to draw on the diversity of their own historical and contemporary experiences, in order to present their own unique formulation of “critical”.

Welcome are submissions addressing all accounting history fields: Corporate Governance; tumultuous events in the eras of Inflation and Markets; Law/Regulations/Ethics; Globalization; Global warming; Gender/Behavioral Research; Public Interest; Taxation; Auditing; Fraud; Corruption; Sub prime crisis; Role of big corporation, archival research, empiricism.

The deadline for receipt of manuscripts is June 2009. Electronic copies of submissions should be in Word format, include name, address, email, telephone and FAX numbers of all authors (designating the corresponding author), and sent to: Dr. Aida Sy: Aida.sy@manhattan.edu and Prof Tony Tinker: Tony.tinker@baruch.cuny.edu

Dr. Aida Sy
Co-Editor of International Journal of Critical Accounting
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Call for Nominations
Innovation in Accounting History Education
The Academy of Accounting Historians

The Academy of Accounting Historians requests nominations for the award for innovation in accounting history education. The intent of the award is to encourage innovations in accounting history education. The award (a plaque) will be presented to an individual(s) who has developed and implemented an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses.

Examples of innovative techniques/methods include, but are not limited to:

- Developing a case, video, audio; or
- Course syllabus, etc., that can be used to integrate accounting history topics into accounting courses.

To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching. Individuals nominating themselves or those nominating individuals for this award should submit four copies of the following by **30 September, 2009** to the address shown below:

- A description of the innovative technique/method;
- Submission of the case, video, audio, or other innovation, as appropriate, and teaching notes;
- Identification of the course in which the innovation is used and a description of how it is implemented; and
- An explanation of how the innovation has enriched the accounting course being taught.

Submit to:
D. Oldroyd
Newcastle University Business School
Armstrong Building
Newcastle upon Tyne
NE1 7RU
United Kingdom
Phone: 44-191-2227586
e-mail: david.oldroyd@ncl.ac.uk

The Accounting Historians Notebook, April 2009

Published by eGrove, 2009
21st Annual Conference on
ACCOUNTING, BUSINESS AND
FINANCIAL HISTORY
at Cardiff University, 14-15 September 2009
ANNOUNCEMENT OF CONFERENCE AND
CALL FOR PAPERS

Guest Speaker - Prof. Greg Waymire (Emory University, USA)

Theoretical, empirical and review papers are welcomed in all areas of account-
ing, business and financial history.

The conference provides delegates with the opportunity of presenting and dis-
cussing, in an informal setting, papers ranging from early working drafts to fully
developed manuscripts. The format of the conference allows approximately 40
minutes for presentation and discussion in order to help achieve worthwhile
feedback from those attending. In the past, many papers presented at Cardiff
have subsequently appeared in print in Accounting, Business and Financial
History, or in another of the full range of international, refereed academic ac-
counting, business and economic history journals.

The 2009 conference, organised by Malcolm Anderson, will be held in the Gla-
morgan Building, Cardiff University, King Edward VII Avenue, Cardiff, CF10
3WA, UK. It will commence at lunchtime on Monday, 14 September 2009 and
conclude in the late afternoon of Tuesday, 15 September 2009.

The conference fee is £125 (this includes all conference materials and the fol-
lowing meals: Monday - lunch, afternoon tea, wine reception and the confer-
ence dinner; Tuesday: morning coffee, lunch and afternoon tea). All delegates
will need to make their own accommodation arrangements (a list of nearby
hotel options can be found on the conference website - www.cf.ac.uk/carbs/
conferences/abfhc09/index.html).

Those wishing to offer papers to be considered for presentation at the
conference should send an abstract (not exceeding 1 page) by 1 June
2009 to:

Julie Mein, Cardiff Business School, Colum Drive, Cardiff, CF10 3EU.
Tel +44 (0)29 2087 5731 Fax +44 (0)29 2087 5129
Email. Carbs-Conference@cf.ac.uk

Following the refereeing process, applicants will be advised of the conference
organisers’ decision by 30 June 2009.

Part of the costs of this conference are being paid by the Institute of Chartered Accountants in
England & Wales’ charitable trusts. These trusts support educational projects relating to accoun-
tancy and economics. The Centre for Business Performance of the ICAEW manages all grant
The sixth Accounting History International Conference

“Accounting and the State”

Wellington, New Zealand
18 - 20 August 2010

Sponsored by:
School of Accounting and Commercial Law,
Victoria University of Wellington
and
Accounting History Special Interest Group of the
Accounting and Finance Association of
Australia and New Zealand

Papers will be accepted across the full range of accounting history topics and methodological and theoretical perspectives. As the conference is taking place in a national capital city, authors are encouraged to think about the relationships between the State and accounting, such as:

- Accounting in the public sector at the national, sub-national and local levels;
- New public financial management;
- Taxation and public finance;
- Regulation of the profession and standard setting process;
- The State and accounting in social institutions;
- Accounting education and the State;
- Regulation of the not-for-profit sector;
- Regulation of corporate governance, fraud and collapse;
- Comparisons between the public and private sectors;
- Accounting, politics and public policy;
- Accounting reforms and their implications for inter-generational equity;
- The roles, influence and impacts of transnational State-like organisations, such as the EU.

An Accounting History Doctoral Colloquium will be held as part of the event.

Inquiries may be directed to the Conference Convenor, Philip Colquhoun, Victoria University of Wellington, at the following e-mail address: philip.colquhoun@vuw.ac.nz

Information about visiting Wellington can be found at http://www.wellingtonnz.com/ and for visiting New Zealand see http://www.newzealand.com/.
Academy of Accounting Historians

Margit F. Schoenfeld and Hanns Martin W. Schoenfeld Scholarship in Accounting History

The Academy of Accounting Historians invites applications for the 2009 Margit F. Schoenfeld and Hanns Martin W. Schoenfeld Scholarship in Accounting History. The purpose of the scholarship is to encourage and support research on the history of accounting by doctoral students and recently appointed accounting faculty. The scholarship was initiated by the generous gift of Dr. Hanns Martin Schoenfeld and the late Dr. Margit Schoenfeld in recognition of their belief in the importance of historical scholarship to accounting education and research. In 2009 an award of $3,000 is available to support research on a doctoral dissertation, or develop publications proceeding therefrom by a recent PhD graduate. Qualifying research topics should address the history of accounting. Projects of an international nature and those pursued by scholars whose first language is not English are particularly invited. The recipient(s) of the scholarship will be determined by the Schoenfeld Award Committee, comprising the President of the Academy of Accounting Historians (Chair), the editor of The Accounting Historians Journal and Dr Hanns Martin W. Schoenfeld. The Committee has the capacity to share the award equally between two worthy candidates or to make no award in any one year. Applicants must be currently enrolled for a PhD by research, or have completed a PhD by research within the last five years. Applicants should submit a full curriculum vitae and a statement (containing a maximum of 1,000 words) which discusses the doctoral research undertaken on the history of accounting, the stage reached and how the award would prove beneficial to the applicant. A short statement from a supervisor should also be submitted in the case of applicants currently enrolled for a PhD.

Applications should be submitted to: Cheryl S. McWatters, President, Academy of Accounting Historians, Alberta School of Business, University of Alberta, Edmonton, Alberta, Canada, T6G 2R6. Email: Cheryl.McWatters@ualberta.ca. The closing date for the receipt of applications is 31 August 2009.
region but also to celebrate two recipients of Academy awards: Nicolas Praquin, l’université de Paris-Dauphine was presented with the 2008 Vangermeersch Manuscript Award by Professor Marc Nikitin, l’université d’Orléans, a member of the award selection committee. Academy president, Cheryl McWatters, Alberta School of Business, presented the 2009 Hourglass Award to Mahmoud Ezzamel of Cardiff Business School.

Friday included closing remarks by Dean Fromageau and final good-byes and farewells. For those who were unable to attend, the complete conference program and papers are available on the conference website (http://jhcm.fr). Many thanks to those who submitted papers, assisted with the review process, acted as session chairs and helped with the logistics of this international collaboration. Finally a thank-you to everyone who came to Paris to present their research and to those, like me, who had the relatively easier role of taking in the sessions as a member of the audience. It was a pleasure to host the conference in such a successful way.

Submitted by Cheryl S. McWatters 2009 Academy President

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2010 Accounting Hall of Fame / Academy of Accounting Historians Conference

Thursday, September 30, 2010 – Sunday, October 3, 2010

The Academy of Accounting Historians and The Accounting Hall of Fame are planning a joint conference to develop perspectives on recent and continuing changes in the accounting profession and the environment in which it functions. The conference will be held in the Fisher College of Business executive education facility on the Ohio State University campus. The conference will begin with an evening reception on Thursday, September 30, 2010 and conclude on Sunday, October 3, 2010. The 2010 conference is a sequel to earlier joint conferences held in 2005 and 2000. A call for papers will be issued in the summer of 2009. Members of the planning committee include Anne Beatty, Dick Dietrich, Dan Jensen, and Greg Waymire.

February 17, 2009
Innovative Teaching Award Presented to Robert Bloom

The Academy of Accounting Historians' Educational Teaching Committee is pleased to announce the recipient of the 2008 award for innovation in accounting history education: Robert Bloom, of John Carroll University.

The committee received one submission in 2008, from Robert Bloom, "on the benefits of using the historical account book in introductory accounting". The paper related to the use of a historical ledger, kept within the rare manuscripts division of the John Carroll library, as a teaching tool in the introductory financial accounting course required of all business majors. The point was not just to encourage students to learn the steps in the accounting cycle, but to understand the underlying rationale.

The experiment was published in Accounting Education in September 2005 in a joint paper with John Solotko.

Although there was only one submission for the committee to evaluate, the decision to award Robert Bloom the prize was unanimous. The 2008 committee consisted of David Oldroyd (chairman), Ingrid Jeacle, and Michael Jones.

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Many colleagues have noted Mahmoud’s many contributions, collaborations, and his role as a researcher and professor. On behalf of all our membership, I extend warmest wishes and congratulations to Mahmoud on this recognition. I am very pleased that he has accepted this distinction from the Academy!

Cheryl S. McWatters, Ph.D. CMA
President
Academy of Accounting Historians
Professor of Accounting
Alberta School of Business
University of Alberta.
The first day of the 12th WCAH started with the opening speech of the congress convener, Prof. Dr. Oktay Güvemli followed by speeches from the Deputy Rector of Afyon Kocatepe University (AKU), Prof. Dr. Kemalettin Conkar, the Deputy Rector of Marmara University (MU), Prof. Dr. Munir Sakrak, and the Secretary of Turkey’s Ministry of Culture and Tourism, Mr. Kemal Fahir Genc. Prof. Dr. Güvemli stated that accounting was one of the oldest cultural treasures in the world. In order to maintain this, one of the things that must be done is to extend and advance international activities related to accounting history. Prof. Dr. Conkar from AKU stated that this congress was very important for both Turkish academicians and world accounting historians. Prof. Dr. Sakrak from MU congratulated Güvemli and his congress committee who had worked tirelessly in organizing this congress. Mr. Genc, the Secretary of the Ministry of Culture and Tourism emphasized that this event would contribute a lot to the sphere of world accounting, and that there were a lot of documents related to the accounting practices of the

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ancient Anatolian Civilization and
the Ottoman State in Turkey. Other
speakers that morning in the first
plenary session included Mr. Ersin
Ozince, the president of the Banks
Association of Turkey, Prof. Dr.
Fermin Del Valle the president of
the International Federation of Ac-
countants, and Prof. Dr. Esteban
Hernandez-Esteve from the
Autonomous University of Madrid.
After the lunch break, the parallel
sessions started. The first session’s
title after the lunch break, chaired
by Prof. Güvemli, was “A Celebr-
ation of the Anniversary of the
Academy of Accounting Histori-
ans.” Prof. Güvemli stated that this
panel had been organized on ac-
count of the 35th anniversary of
the Academy of Accounting Histori-
ans (AAH) and the prime mover
of this panel was Prof. Richard
Vangermeersch. He talked about
constant work that must be done to
update the Academy of Account-
ing Historians. According to Prof.
Vangermeersch, thirty-five years
was a long time for the organiza-
tion to be born, start up, and sur-
vive, so constant work must be
done to update the organization.
Prof. Richard P. Brief talked about
the first International Symposium
of Accounting Historians held in
Brussels in 1970. The two morning
(Continued from page 15)
sessions were attended by more than fifty participants from Australia, Belgium, France, Germany, Italy, Malta, the United States and others. Prof. Stephan P. Walker talked about some enduring issues about the structure of the Academy that have to be resolved, particularly in relation to internationalization, management and how to configure the organization to best serve existing and potential members.

Parallel sessions from the first day were concluded with a Gala Dinner held at Cemile Sultan Wood. The three-course dinner featured excellent varieties of Turkish cuisine as well as dessert and fruit. The dinner was accompanied by various folkloric performances and ceremonies including a wedding celebration making for an enjoyable evening.

The second day of the Congress started with the plenary sessions chaired by the former President of the AAH Prof. Walker. The speakers of that session were Prof. Merino and Prof. Aysan. Prof. Merino delivered a speech about the historical evolution of financial accounting theory during the 20th Century in the United States. She suggested that despite the appearance of a variety of dualistic classifications, the basic script of financial accounting theory has remained virtually unchanged. Prof. Aysan talked about the developments and problems related to the adoption of the IFRS in Turkey He summarized international and national efforts for establishing and expanding the uniform implementation of accounting standards over the 50 years.

Another event on the second day was the “Past and Present Conveners Meeting,” where meeting members decided that the 14th WCAH would be held in Italy following the 13th WCAH in Newcastle, UK.

The third day of the Congress of Accounting Historians started with plenary sessions chaired by Prof. Salvador Carmona. The speakers
in this session were Prof. Degos and Prof. Mattessich from France, and Prof. Carnegie from Australia. Degos delivered a speech about the historical development and cultural dimensions of accounting in Western Europe. Carnegie's speech was about the developments of accounting regulation, education and literature in Australia. They focused on key players and events within each time period and presented an overview of the major historical trends in each of those identified time periods.

On the last day of the Congress, closing ceremonies took place starting with David Oldroyd’s presentation about the 13th WCAH to be hosted in Newcastle, UK. After the closing speech, the convenor Prof. Güvemli transferred the organization of the WCAH to Dr. Oldroyd from Newcastle University, UK. As a symbolical gesture, a Turkish child delivered flowers and placards to an English child. After the last luncheon, Congress participants were shuttled to the Grand Bazaar for shopping and later went on a Bosphorus Dinner Cruise starting from Kabatas. The boat cruise was spectacular - so colorful and festive. Congress participants discovered the Istanbul coastline and had dinner and drinks on board. All participants had a good time and this amazing night concluded with a tremendous firework display heralding our return to Kabatas.

Prof. Dr. Oktay Güvemli
12th WCAH Congress Convenor
http://www.mufad.org
Academy and American Accounting Association Reach Agreement

Upon approval of the AAH’s Officers and Trustees and the leadership of the American Accounting Association a nonexclusive memorandum of understanding was reached between the two organizations.

Memorandum of Understanding

Between

Academy of Accounting Historians

and

American Accounting Association

1. The Academy of Accounting Historians (AAH) and the American Accounting Association (AAA) desiring to develop academic exchange and cooperation in teaching and research in the furtherance of the advancement and dissemination of learning agree as follows:

1.1. To encourage visits from one organization to the other by members for the purpose of participating in organizational annual meetings and programs.

1.2. To offer admission from one organizational annual meeting to the other for a designated member of the governing boards (e.g. the president or the president’s designee).

1.3. To encourage the exchange of research materials, publications, and information.

1.4. To prepare, as necessary, a working program detailing the specific form and content of cooperation.

2. While each organization will retain their respective identity and status, the MOU encourages cooperative efforts between the AAA and the AAH and is non-binding and non-exclusive, seeking to support and advance knowledge of our academic discipline, broadly defined.

3. The Institutions agree to review this agreement after five years from the date hereof. It may be terminated at any time by mutual consent or by three months’ notice by either party.

On behalf of
Academy of Accounting Historians
Dr. Hiroshi Okano
2008 President of
Academy of Accounting Historians

Dated: 23 November 2008

On behalf of the
American Accounting Association
Dr. Susan F. Haka
2008-09 President of
American Accounting Association

Dated: 21 November 2008
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 Gensanritsu), 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 Zaibatsu 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

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

2nd International Conference on Auditing and Accounting History

(2. BMAC)

Call for Papers

The Balkans and Middle East Countries 2nd 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 21st 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 21st 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 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 34381 Osmanbey- Şişli-Istanbul-Turkiye
Tel: +90(212)2481936 Fax: +90(212)2310169
E-mail: info@mufad.org web: www.mufad.org
Accounting History, a privileged way to approach historical research

Real Centro Universitario Escorial - Maria Cristina
San Lorenzo de El Escorial - Madrid - Spain
June, 19th 2009

Organizers

aecca
Spanish Association of Accounting and Business Administration

De Computis
Revista Española de Historia de la Contabilidad
Spanish 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@aeca.es · Web: www.aeca.es
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 Lúcia 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

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

Inquiries may be directed to the Colloquium Convener, Elena Giovannoni, University of Siena, at the following e-mail address: giovannoni@di.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.aboutsiena.com/

An AHIIESC 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)

15th -16th 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 wulis@qsm.pku.edu.cn
or Professor Hiroshi OKANO 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)