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Moderator: C. Richard Baker, Adelphi University

**Accounting Theory: Lost or Displaced?**
Khalid Al-Adeem, King Saud University; Timothy J. Fogarty, Case Western Reserve University. Discussant: Jeremy Bertomeu, Northwestern University

**The Legal Roots of Fair Value Accounting.** Gabriel D. Donleavy, University of Western Sydney. Discussant: C. Richard Baker, Adelphi University

**Bringing Accounting Back In: the Emergence of Accounting in the Governance of Transnational Mail Flows.** Alan J. Richardson, York University; Eksa Kilfoyle, Odette School of Business, University of Windsor. Discussant: C. Richard Baker, Adelphi University

**4:00 pm – 5:30 pm Concurrent Sessions**

9.27 History of Accounting Fraud
Moderator: Aida Sy, Marist College

**Bucket Shops, Enron’s Leaking “Bucket” and Consequences of Regulatory Change.** Robert W. Russ, Northern Kentucky University; Edward N. Coffman, Virginia Commonwealth University; Gary J. Previts, Case Western Reserve University; Chester H. Brearey, Siena College. Discussant: Annette Pridgen, The University of Mississippi

**From Melmott to Madoff History in the (Re)making.** Tony Tinker, Baruch College, CUNY; Aida Sy, Marist College; Fahrettin Okcabol, Critical Accounting Projects; George Mickhail, University of Wollongong. Discussant: Annette Pridgen, The University of Mississippi

**The Largest Corporate Fraud in India:** Gaurav Kumar, University of Arkansas at Little Rock; Puja Paul, University of Arkansas at Little Rock; Pradeep Sapkota, University of Arkansas at Little Rock. Discussant: Aida Sy, Marist College

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**Accounting History Review Conference**

**SEPTMBER 11-13, 2011 • CARDIFF, UK**

**September 12, 2011**

**PLENARY SESSION 1**

**The Invention of the Income Statement and the Origins of Financial Modelling.** Mary Poovey (New York University) Chair: Stephen Walker

**PARALLEL SESSION 1**

**Accounting for the Agricultural Economy of the Nation: Arrigo Serpieri and the Declamation Consortia Reform.** Massimo Sargiacomo, Luca Ianni, Antonella Di Loreto and Francesca Rotondo Chair: Trevor Boyns

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Musical Patronage and Techniques of Government in a Dynasty Close to its End. Riccardo Stacchezzini and Alessandro Lai Chair: Christopher Napier

More Than a Technical Discipline: The Accounting Culture in Italy, A Glance through the “Schools.” Patrizia Torrecchia and Massimo Costa Chair: Warwick Funnell

PARALLEL SESSION 2
Stream 1 – Professions and professionalisation
The History and Development of the Taxation Profession in the UK. Jane Frecknall-Hughes Chair: Keith Robson

The Formation, Contestation and Coexistence of the Early Accountants’ Organisations in South Africa, 1895-1927: the Cases of the Transvaal Society of Accountants (1904) and the Society of Accountants in Cape Colony (1907). Grietjie Verhoef and Lucas van Vuuren Chair: Keith Robson

Stream 2 – Accounting and the state
Peter Leopold’s Reform: the Law and the Standardisation at the Local Level (1774). Monia Castellini and Laura Maran Chair: Carla Edgley

The Evolution of the Accounting Profit as the Translation of the Withdrawing Process of the State Economic Actor from a Centralised and Planned Economy Towards a Capitalist Economy: the Case of Vietnam. Tuyên N. Lê Chair: Carla Edgley

Accounting and the State in Medieval Florence: Reflections on a Broader Interdisciplinary Exchange between Accounting History and the History of Public Institutions. Tiziana Di Cimbrini Chair: Carla Edgley

Stream 3 – Accounting systems
Accounting System and Management of a Florentine Company in the Mid-XVIth Century. Nadia Matringe

Chair: Richard Macve

The Current Account as Cognitive Artefact: Stories and Accounts of La Maison Chaurand. Yannick Lemarchand, Laure Pineau-Defois and Cheryl McWatters Chair: Richard Macve

Accounting Procedure: European and Russian Ways. What are the Differences? Mikhail I. Kuter and Alexander Kuznetsov Chair: Richard Macve

PARALLEL SESSION 3
Stream 1 – Accounting firms
The Origination and Development of China’s Audit Firms. Shuwen Deng and Richard Macve Chair: Stephen Walker

The Big Accounting Firms Through Time. Panayioti Pastra Chair: Stephen Walker

Stream 2 – Accounting regulation
The Accounting Regulation in the French Context: The case of Corporate Groups (1921-1943). Didier Bensadon Chair: Cheryl McWatters

Stream 3 – Accounting concepts
A Genealogy of Accounting Materiality. Carla Edgley Chair: Roy Chandler


PARALLEL SESSION 4
Stream 1
“Deepening Professionalism”; Internal Accounting Control and the British Army, 1910-1914. Glenn Leonard Chair: Warwick Funnell

Stream 2 – Accounting with questionable information
Jute Industries Limited - A Misleading Prospectus. Chris Swinson Chair: Malcolm Anderson

What Lieutenant-Colonel John By Should have Known in Preparation for the Construction of the Rideau

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**Canal.** Merridee L Bujaki Chair: Malcolm Anderson

**Stream 3 – Accounting scandals/fraud**

Malfeasance in the Elizabethan Customs Administration and the Reaction of Monarchical Power. Oliver Buxton-Dunn Chair: Lisa Evans

‘To Invite Disappointment or Worse’: the Ferranti-ISC Merger. Mark Billings and John Wilson Chair: Lisa Evans

**September 13, 2011**

**PLENARY SESSION 2**

Accounting for Smuggling: Reconstructing the Illicit Businesses of Sixteenth Century Bristol. Evan Jones (Bristol University) Chair: Stephen Walker

**PARALLEL SESSION 5**


Signs of Network Entrepreneurship in Inland Territories of Modern Northern Italy (1550-1700). Alessandro Lai, Edoardo Demo, Andrea Lionzo and Riccardo Stacchezzini Chair: Yannick Lemarchand

The Problem of Connections between Accounting and Economics in Italian Accounting at the End of the 19th and the Beginning of the 20th Century. Enrico Gonnella and Lucia Talarico Chair: Massimo Sargiacomo

**PARALLEL SESSION 6**

Stream 1 – Accounting in religious/social institutions

Rethinking the Sacred and Secular Divide: Accounting and Accountability Practices in the Diocese of Ferrara (1431-1457). Michele Bigoni and Enrico Deidda Gagliardo Chair: Salvador Carmona

Accounting for Virtue: Accounting and Accountability for Inmates in the Annual Reports of the Edinburgh Magdalen Asylum. Lisa Evans, Ian Fraser and Jacqueline Pierpoint Chair: Salvador Carmona

The Accounting System of the Hieronymite Monastery of Santa Maria de Belém circa 1833. Cátia Filipa Alves Martins and Leonor Ferreira Chair: Salvador Carmona

**Stream 2 – Managerial control**

The Development of Managerial Control in British Firms, c.1880-c.1940. Trevor Boyns Chair: Mahmoud Ezzamel


Change and Continuity of Cost Accounting in Japan, 1910s-50s. Masafumi Fujino and Akira Maeda Chair: Mahmoud Ezzamel

**Stream 3 – Double-entry bookkeeping**


Pacioli’s Example Entries – A Conundrum Resolved? Alan Sangster, Greg Stoner and Giovanna Scatalini-Belghitar Chair: Dick Edwards

Innovation or Tradition, the Double-entry Accounts of Wouter Ameide (1498-1507). Botho Verbist Chair: Dick Edwards

**PLENARY SESSION 3**

Panel Discussion: Future Research Directions in Accounting History (Salvador Carmona, Warwick Funnell, Christopher Napier and Stephen Walker) Chair: Stephen Walker