

# Accounting Historians Notebook

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October 2011

## Accounting History Review Conference September 11-13, 2011 • Cardiff, UK

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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: Satyam Computer Services Limited*** 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



# Accounting History Review Conference

SEPTEMBER 11-13, 2011 • CARDIFF, UK

## September 12, 2011

### PLENARY SESSION 1

***The Invention of the Income Statement and the Origins of Financial Modeling.*** 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 Co-existence 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.** Tuyền 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 Cimbri 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.** Panayiota 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  
**The Principle of Capital Maintenance: A Study of the Legal and Accounting Concept in France (1807-1947).** Nicolas Praquin 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**

*Americanism and Financial Accounting Theory. Part 1: Was America Born Capitalist?* Rob Bryer Chair: Christopher Napier

*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

*History of a Management Control’s Tool in a French Municipality: the Case of Cost Accounting in Angers (1983-2005)*. Aurélien Bargain 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**

*Contesting the Indigenous Development of ‘Chinese Double-entry Bookkeeping’ and its Significance in China’s Economy Before c.1850*. Keith Hoskin and Richard Macve Chair: Dick Edwards

*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