Selected Accounting History Conference Presentations for 2012
Tuesday 17 July

PLENARY ADDRESS:
Prof. Richard Macve
“Accounting history: ‘rational evolution’ or ‘just one thing after another’?”; Chair: Prof. Stephen Walker

PARALLEL PRESENTATIONS A

INDUSTRIAL EXPANSION AND DECLINE
Chair: Dick Edwards
1. VICKERS SHIPBUILDING 1910-24 AND THE REPRESENTATION OF INDUSTRIAL EXPANSION AND DECLINE; Tony Arnold
2. MANAGEMENT ACCOUNTING, ENGINEERING AND THE MANAGEMENT OF COMPANY GROWTH DURING THE SECOND INDUSTRIAL REVOLUTION: CLARKE CHAPMAN, 1864 – 1914; Tom McLean; Tom McGovern; Shanta S.K. Davie
3. INDUSTRIAL ACCOUNTING IN RUSSIA DURING THE FIRST ARRIVAL OF CAPITALISM: THE CASE OF THE LARGEST TEXTILE COMPANY IN RUSSIA, YGM LTD; Dina A. Lvova

THE NATIONAL EXPERIENCE
Chair: Alisdair Dobie
1. THE HISTORICAL ROLE OF THE STATE IN CORPORATE GOVERNANCE; C. Richard Baker; Bertrand P. Quéré
2. A STATE ACCOUNTING SYSTEM IN THE MIDDLE EAST IN THE 14TH CENTURY: EXAMPLE OF ILKHANID STATE (1256 - 1353); Recep Karabulut; Oktay Taş; Ahmet Kesik; Maliye Bakanlığı
3. DOMESDAY BOOK: AN EARLY FISCAL, ACCOUNTING NARRATIVE?; Michael John Jones

BOOKKEEPING AND ACCOUNTING PROCEDURES
Chair: Stephen Rodgers
1. PACIOLI’S FORGOTTEN BOOK: THE RICORDANZE; Alan Sang- (Continued on page 27)
HOSPITALS AND WELFARE
Chair: Bill Jackson
1. SOCIAL AND FINANCIAL CONTROLS DURING THE IMMEDIATE PRE-FAMINE PERIOD, 1838-1845; Ciarán Ó hÓgartaigh; Margaret Ó hÓgartaigh; Tom Tyson
2. SOCIAL ACCOUNTABILITY AND COSTING IN THE NEWCASTLE INFIRMARY 1840-1888; Andy Holden; Warwick Funnell; David Oldroyd
3. DIFFERENT ACCOUNTING AND ACCOUNTABILITY SYSTEMS IN ITALIAN MUTUAL WELFARE SOCIETIES IN THE NINETEENTH CENTURY: A COMPARISON BETWEEN TWO SOCIETIES AFTER THE NATIONAL UNIFICATION; Tiziana Di Cimbrini

PARALLEL PRESENTATIONS B

INDUSTRIAL EXPANSION AND DECLINE
Chair: Tom McLean
1. ACCOUNTING CONTROL EXERCISED UNDER THE WARTIME REGIME: THE CASE OF NAGOYA AIRCRAFT ENGINE FACTORY OF MITSUBISHI HEAVY INDUSTRY; Masayoshi Noguchi; Tsunehiko Nakamura; Yasuhiro Shimizu
2. FOUNDATIONS OF TURKISH CAPITAL MARKETS AND THE IMPORTANCE OF GALATA BANKERS IN FOUNDATION OF TURKISH CAPITAL MARKETS; Osman Uluyol; Ahmet Üğur; Nevzat Teteşk
3. SEARCHING FOR MANAGERIAL MICRO FOUNDATIONS IN WEST/EAST DIVERGENCE; Luca Zan; Kent Deng

(Continued on page 28)
THE NATIONAL EXPERIENCE  
Chair: Jim McKinney  
1. THE COURT OF AUDITORS IN THE KINGDOM OF SICILY; Massimo Costa; Patrizia Torrecchia  
2. 14th CENTURY STATE ACCOUNTING IN THE MIDDLE EAST AND PARTICULAR ACCOUNTING AREAS OF EXPERTISE WITHIN THIS SCOPE: AN EVALUATION OF RISALE-I FELEKIYYE (1363); Batuhan Güvemli; Fatih M. Bayramoğlu; Cevat Ekici  
3. THE STATE ACCOUNTING ORGANIZATION, ACCOUNTING PRACTICES AND REFORM OF MID 17TH CENTURY IN THE OTTOMAN EMPIRE; Cengiz Toraman; Ali Ata; Yücel Akdemir

ACCOUNTING THOUGHT  
Chair: Stephen Rodgers  
1. RESEARCH INTO ACCOUNTING PARADIGMS IN THE WORKS OF YA. V. SOKOLOV; Ekaterina Zuga  
2. ACCOUNTING, INC.; Andreas Jansson; Jeroen Veldman  
3. A DIFFUSION OF THE WESTERN-STYLE ACCOUNTING AS SOCIAL KNOWLEDGE IN 19TH CENTURY JAPAN; Eiichiro Kudo; Hiroshi Okano

SOCIETAL INTERACTIONS  
Chair: Joann Cross  
1. THE ROLE OF THE GENERAL CHAPTERS IN IMPROVING AND ENFORCING ACCOUNTING AND FINANCIAL CONTROLS IN BENEDICTINE MONASTERIES IN ENGLAND 1215-1444; Alisdair Dobie  
2. THE METONYMY OF ASBESTOS: A COMMENTARY ON THE CHANGING MEANING; Lee Moerman; Sandra van der Laan; David Campbell  

CORPORATE RELATIONS  
Chair: Mark Billings  
1. THE WATCHDOGS WHO FAILED TO BARK: AN EXAMINATION OF THE PROFESSIONAL AUDITORS OF THE KINGSTON COTTON MILL; Roy Chandler  
2. THE COLONEL CARTER MYTH AND THE SECURITIES ACTS; Michael Doron  
3. LEGAL AUDITING PRACTICES AT THE BEGINNING OF THE XXTH IN FRANCE (1867 – 1935); Christine Fournès Dattin

BOOKKEEPING AND ACCOUNTING PROCEDURES  
Chair: Greg Stoner  
1. THE AZTECS, THE INCAS AND THE MAYANS, THREE CULTURES WITH DIFFERENT WAYS TO REGISTER THEIR ACCOUNTS; Reynaldo Frausto Mena  
2. THE CHINESE INDIGENOUS BOOKKEEPING EVOLUTION FROM SINGLE ENTRY TO DOUBLE ENTRY: WHY IN THE LATE MING DYNASTY?; Song Limeng  
3. ANCIENT EGYPT: THE DEVELOPMENT OF RECORD KEEPING IN THE “OLD KINGDOM”; Shawki Farag

(Continued on page 29)
INDUSTRIAL EXPANSION AND DECLINE
Chair: Philip Talbot
1. INDUSTRIALIZATION AND INVESTMENT COST CALCULATIONS IN THE OTTOMAN EMPIRE IN THE MID 19TH CENTURY; Batuhan Güvemli
2. COST AND PROFIT CALCULATION IN BRITAIN IN THE INTER-WAR PERIOD: CASE OF STANTON IRONWORKS COMPANY, LTD; Daijiro Fujimura

THE NATIONAL EXPERIENCE
Chair: Malcolm Anderson
1. THE RESULTS OF IMPLEMENTATION OF THE INTERNATIONAL STANDARDS OF ACCOUNTING AND FINANCIAL REPORTING IN UKRAINE: PROBLEMATIC ISSUES AND SOLUTIONS; Alla Ozeran; Maksim Koryagin
2. DEVELOPMENT OF ACCOUNTING STANDARDS IN TURKEY WITHIN AN HISTORICAL PERSPECTIVE; Zafer Sayar; Muharrem Karataş; Tarık Bölükbaşı

SOCIETAL INTERACTIONS
Chair: Rob Bryer
1. ACCOUNTING, GENDER AND CULTURAL IMPERIALISM; Shanta S.K. Davie
2. RUMBLINGS OF CLASS: SHIFTING CONCEPTS OF VALUE BETWEEN NORTH AND SOUTH VICTORIAN ENGLAND; Kathy Rudkin

BOOKKEEPING AND ACCOUNTING PROCEDURES
Chair: Oktay Güvemli
1. CASH WAQFS AND THEIR ACCOUNTING APPLICATIONS AT THE END OF THE 18th CENTURY IN THE OTTOMAN EMPIRE; Dilek Demirhan; Turker Susmus; Seckin Gonen
2. TRANSITION FROM STAIRS METHOD TO DOUBLE-ENTRY BOOKKEEPING FOR STATE ACCOUNTING APPLICATIONS IN THE OTTOMAN EMPIRE; Arikan Tarık Saygılı; Adem Çabuk

ACCOUNTANCY PROFESSION
Chair: Belverd Needles
1. STATE AND PROFESSION IN HIGH INCOME OIL EXPORTING COUNTRIES: THE CASE OF KUWAIT (1970’S – 1990); Noura Taher Abdullah; Maria Cadiz Dyball; Elaine Evans
2. DEVELOPMENT OF THE AUDITING PROFESSION AND ACCOUNTING IN SAUDI ARABIA WITH EMPHASIS ON REGULATION OF THE AUDITING PROFESSION: NEW DIRECTIONS; Ehsan Al-Moataz; Mohammad Al-Omiri

ACCOUNTING THOUGHT
Chair: Greg Stoner
1. THE EPOCHAL PARADIGM SHIFT IN ITALIAN ACCOUNTING: FROM A ‘STOCK’ TO A ‘FLOW’ APPROACH; Patrizia Torrecchia; Massimo Costa
2. ANALYSIS OF THE REASONS FOR CLASSIFYING MINORITY INTEREST AS LIABILITIES ON THE CONSOLIDATED BALANCE SHEETS IN 1920s; Masako Futamura; Akihiro Noguchi

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**Wednesday 18 July**

**Plenary address:**
Prof. Richard K Fleischman
“The interface between accounting history and critical accounting research”; Chair: Prof. Dick Edwards

**PARALLEL PRESENTATIONS D**

**INDUSTRIAL EXPANSION AND DECLINE**
Chair: Roy Chandler

1. **AMERICANISM AND FINANCIAL ACCOUNTING THEORY PART 1: WAS AMERICA BORN CAPITALIST?**; Rob Bryer

2. **FINANCIAL REPORTING FOR A LATE 19TH CENTURY INDUSTRIAL FIRM: J. A. ROEBLING & SONS COMPANY OF TRENTON, NEW JERSEY, 1873-1898**; Leonard Goodman; Paul J. Miranti

3. **THE D&H CANAL COMPANY: AN INNOVATOR IN TECHNOLOGY, MANAGEMENT, AND FINANCING**; Sally M. Schultz; Joan Hollister

**THE NATIONAL EXPERIENCE**
Chair: Phil Cobbin

1. **THE STATE ACCOUNTING DOCTRINE BOOK IN THE MIDDLE EAST IN THE XIV CENTURY: RISALE-I FELEKIYYE AND ITS PLACE IN ACCOUNTING CULTURE**; Fatma Şensoy; Halim Sozbilir; Oktay Güvemli

2. **THE ROLE OF GOVERNMENT ACCOUNTING IN THE UNIFICATION OF ITALY**; Alberto Nobolo; Enrico Guarini; Francesca Magli

3. **THE REGULATIONS THAT INFLUENCED THE FORMATION OF ACCOUNTING CONCEPTS IN TUR-KEY DURING THE BEGINNING OF THE REPUBLIC ERA (1923 – 1930)**; Emre Çelebiler; Fatih Coşkun Ertaş

**BOOKKEEPING AND ACCOUNTING PROCEDURES**
Chair: Andy Holden

2. **IN DEFENCE OF PACIOLI**; Alan Sangster; Greg Stoner; Patricia McCarthy

3. **ACCOUNTING PROCEDURES DURING THE BRAZILIAN MONARCHY PERIOD: THE LEDGERS OF BORIS FRÈRES & LTD. CO**; José Paulo Cosenza; Carlos Antonio De Rocchi; Carlos Alberto Campello Ribeiro

**CORPORATE RELATIONS**
Chair: Shanta Davie

1. **A PIONEER OF STATE TAX AUDITING AND OF ACCOUNTING THINKING IN THE MID-TWENTIETH CENTURY IN TURKEY: RASİM SAYDAR (1901-1966)**; Aysel Guney

2. **ILLUMINATING THE LIMITS OF AUDITOR ACCOUNTABILITY FOR FRAUD DETECTION THROUGH A HISTORICAL STUDY OF INTERNAL CONTROL EVALUATION**; Stephanie D. Moussalli

3. **‘TO INVITE DISAPPOINTMENT OR WORSE’: THE FERRANTI-ISC MERGER**; Mark Billings; John Wilson

**ACCOUNTING THOUGHT**
Chair: Warwick Funnell

1. **THE DEVELOPMENT OF AMORTIZATION ACCOUNTING IN RUSSIA FROM 1898 UNTIL THE PRESENT TIME**; Natalia Sokolova; Tatyana

(Continued on page 31)
Eremenko
2. LENINGRAD CLUB OF ACCOUNTANTS; Viatcheslav Y. Sokolov; Svetlana N. Karelskaya
3. GIUSEPPE CERBONI: ACCOUNTING THEORIST AND PRACTITIONER; Patrizia Torrecchia; Basil Yamey

SLAVERY
Chair: Tom Tyson
1. DEFENDING THE LEGITIMACY OF ABOLITION: THE CASE OF RICHARD PENNANT, 1ST LORD OF PENRHYN; Michael John Jones; Doris Merkyl-Davies
2. MONETISING AND TAXING HUMAN LIFE: BRAZILIAN SLAVES IN THE EIGHTEENTH AND NINETEENTH CENTURY; Lúcia Lima Rodrigues; Paulo Schmidt; José Luiz dos Santos
3. HUMANS AS COST OBJECTS: 18TH CENTURY PORTUGUESE SLAVE TRADING; Ofelia Pinto; Brian West

PARALLEL PRESENTATIONS E INDUSTRIAL EXPANSION AND DECLINE
Chair: Manu Sehgal
1. NO GLIMPSE BY THE OUTSIDE PUBLIC... OF THIS ESSENTIALLY PRIVATE TRADE: COUNTING AND ACCOUNTING FOR MALT IN GREAT BRITAIN REAPPRAISED (1700-1939); Philip A Talbot
2. COST ENGINEERING AND COSTING IN HAWTHORN LESLIE SHIPBUILDERS 1886-1915; Tom McLean
3. ACCOUNTING FOR SOCIAL CAPITAL AND THE DUTCH EAST-INDIA COMPANY AT THE DAWN OF COMMERCIAL CAPITALISM 1602-1623; Jeffrey Robertson; Warwick Funnell

BOOKKEEPING AND ACCOUNTING PROCEDURES
Chair: Lana Liu
1. THE MODERNIZATION OF THE COUNTRY AND THE INTRODUCTION OF DOUBLE-ENTRY BOOKKEEPING: A CASE OF NORTHEAST ASIAN COUNTRIES; Reika Tsumura; Yasuhiro Shimizu
2. THE DISCURSIVE FUNCTION OF DOUBLE-ENTRY BOOKKEEPING: THE CASE OF THE ACCOUNTS OF WOUTER AMEYDE; Botho Verbist
3. THE DEVELOPMENT OF CHINESE ACCOUNTING AND BOOKKEEPING BEFORE 1850: INSIGHTS FROM THE TÔNG TÀI SHĒNG BUSINESS ACCOUNT BOOKS (1798-1850); Weipeng Yuan; Richard Macve; Debin Ma

CONDUCTING RESEARCH AND EDUCATION
Chair: Tony Arnold
1. THE INTERFACE BETWEEN ACCOUNTING HISTORY AND CRITICAL ACCOUNTING RESEARCH – CONTINUATION OF PLENARY DISCUSSION; Richard K. Fleischman, Warwick A. Funnell, Stephen P. Walker

(Continued on page 32)
2. FUNCTIONS OF ACCOUNTING, TYPES OF RULERSHIP (-ARCHIES) AND FORMS OF RULE (-[O]CRACIES); Keith Dixon
3. ENHANCING THE ACCESSIBILITY OF ACCOUNTING AND BUSINESS ARCHIVES: THE ROLE OF TECHNOLOGY IN INFORMING RESEARCH IN ACCOUNTING AND BUSINESS; Phill Cobbin; Graeme Dean; Cameron Esselmont; Monica Keneley; Brad Potter

CORPORATE RELATIONS
Chair: Mark Billings
1. CORPORATE COLLAPSE AND ACCOUNTING FAILURE IN AUSTRALIA FROM THE EARLY 1890s TO THE EARLY 2000s; Garry Carnegie; Brendan O’Connell
2. CHARLES H. KEATING, JR., A GRAPHIC EXAMPLE OF HOW THE SAVINGS AND LOAN CRISIS IS REPEATING ITSELF TODAY; Bob Russ
3. AN INFORMATION-ECONOMICS PERSPECTIVE ON THE OBJECTIVES OF FINANCIAL REPORTING DRAWING ON CONTEMPORARY AND HISTORICAL EVIDENCE; Tony Miller; David Oldroyd

ACCOUNTANCY PROFESSION
Chair: Michael Doron
1. HASIKINS & SELLS’ SELECTED PAPERS: THOUGHT LEADERSHIP IN ACTION; Dale L. Flesher; Gary John Previts
2. THE EMERGENCE OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA: AN UPPER-CASTE PROFESSION; Jasvinder Sidhu; Brian West
3. PRACTICE STRATEGY AND THE METAMORPHOSIS OF LYBRAND, ROSS BROS. AND MONTGOMERY IN THE TWENTIETH CENTURY: MARKETS, PROFESSIONAL KNOWLEDGE, TECHNOLOGY AND REGULATION; Nandini Chandar; Deirdre Collier; Paul Miranti

THE NATIONAL EXPERIENCE
Chair: Chris Swinson
1. ACCOUNTS FROM THE BACKWOODS: HOW ACCOUNTING FAILED THE EARLY SETTLERS OF GUELPH; Ron Baker
2. THE FISCAL CASE AGAINST STATEHOOD: ACCOUNTING FOR STATEHOOD IN NEW MEXICO AND ARIZONA; Stephanie D. Moussalli
3. JUAN DE CARTAGEÑA: ACCOUNTANT AND MUTINEE; Cynthia L. Krom

PARALLEL PRESENTATIONS FOR CORPORATE RELATIONS
Chair: Tony Miller
1. ‘NOT THE EXACT SCIENCE SOME OF US THOUGHT’? PROFIT MEASUREMENT AT PERGAMON PRESS 1964-80 AND SOME ALTERNATIVE PERSPECTIVES ON A TIME OF GROWTH, CRISIS AND RECOVERY; Tony Arnold
2. HISTORICAL PERSPECTIVES ON THE LEGITIMACY OF THE INDEPENDENT AUDIT; John Richard Edwards
3. THE DEVELOPMENT PROCESS OF THE INDEPENDENT AUDIT IN TURKEY: AN INVESTIGATION FROM PAST TO FUTURE; Mehmet Özbirecikli; Nail Sanli

(Continued on page 33)
BOOKKEEPING AND ACCOUNTING PROCEDURES
Chair: Alisdair Dobie
1. TURKISH COMMERCIAL CODES AND THEIR EFFECT ON ACCOUNTING 1850-2011; Engin Demirel; Baris Sipahi; Ismail Kucuk
2. THE LEDGERS OF DATINI COMPANY IN BARCELONA DATED 1397-1399: THE TRANSITION FROM DOUBLE-ENTRY SYSTEM TO DOUBLE-ENTRY BOOKKEEPING; M.M. Gurskaya; Mikhail I. Kuter; A.E. Deliboltoyn; E.S. Zinchenko
3. A CREDIT INSTITUTION THAT INTRODUCED TURKEY TO THE DOUBLE-ENTRY BOOKKEEPING METHOD AND THE CONCEPT OF THE FINANCIAL STATEMENT IN THE SECOND HALF OF THE XIX CENTURY: THE OTTOMAN BANK; Sudi Apak; Mikail Erol; Veysel Yerebasmaz

HOSPITALS AND WELFARE
Chair: Kathy Rudkin
1. PHILANTHROPY AND THE CONTROL OF LONDON’S HOSPITALS: A RE-EXAMINATION OF THE UNIFORM HOSPITAL ACCOUNTING SYSTEM; William J Jackson; Audrey S Paterson
2. “COMPARING THE INCOMPARABLE”: HOSPITAL COSTING AND THE “ART” OF MEDICINE IN POST-WAR BRITAIN; Florian Gebreiter
3. ACCOUNTING IN ITALIAN PUBLIC AND PRIVATE INSTITUTIONS DEVOTED TO THE ASSISTANCE OF THE ‘POOR’ (1750-1850); Paola Nardone

ACCOUNTANCY PROFESSION
Chair: Deirdre Collier
1. AN UNUSUAL HISTORY OF THE ACCOUNTING PROFESSION: THE RAZIONALI DURING THE PRE-UNITARY PERIOD IN NAPLES; Adele Caldarelli; Clelia Fiondella; Marco Maffei; Rosanna Spanò; Claudia Zagaria
2. THE ORIGINATION AND DEVELOPMENT OF CHINA’S AUDIT FIRMS; Shuwen Deng; Richard Macve
3. PROFESSION, EDUCATION AND STATUS: THE DEVELOPMENT OF A GRADUATE PROFESSION OF ACCOUNTANTS IN SOUTH AFRICA IN THE TWENTIETH CENTURY; Grietjie Verhoef

CONDUCTING RESEARCH AND EDUCATION
Chair: Elaine Evans
1. PUBLIC ACCOUNTING IN AUSTRIA IN THE LOMBARD-VENETIAN AREA: THE FIRST ACADEMIC TEACHINGS; Carmela Gulluscio; Patrizia Torrecchia
2. ACCOUNTING EDUCATION IN THE 14TH CENTURY: MODEL OF SAADETNAME; Bilge L. Elitaş; Uğur Özcan; Cemal Elitaş

THE NATIONAL EXPERIENCE
Chair: Ann-Christine Frandsen
1. THE ROLE OF THE STATE IN THE DEVELOPMENT OF ACCOUNTING IN THE PORTUGUESE-BRAZILIAN EMPIRE: 1750-1822; Lúcia Lima Rodrigues; Alan Sangster
2. OPENING THE DOOR TO ACCOUNTING CHANGE: TRANSFORMATIONS IN CHINESE PUBLIC SECTOR ACCOUNTING; Xue Quingmei; Luca Zan
3. THE LIMITS OF DECISION MAKING: ACCOUNTING, BUDGETS, (Continued on page 34)
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TACTICAL EFFICIENCY AND THE CHOICES OF THE BRITISH GENERAL STAFF, 1908-1913; Glenn Leonard

Thursday 19 July

Plenary address:
Prof. Lee Parker
“Back to the future: branding, ranking and strategising accounting history”
Chair: Prof. Mike Jones

PARALLEL PRESENTATIONS G

ACCOUNTING THOUGHT
Chair: Richard Macve
1. THE CONTRIBUTION OF FABIO BESTA TO ACCOUNTING HISTORY; Massimo Sargiacomo; Stefania Servalli; Paolo Andrei
2. RE-READING FOUCAULT AS HISTORIAN AND ANALYST OF ACCOUNTING AND MANAGEMENT AS SUCH; Keith Hoskin
3. THE NOTION OF PROFIT TRANSFORMATION AS PROBLEMATIZATION PROCESS IN THE VIETNAMESE TRANSITION FROM COMMUNISM TOWARDS CAPITALISM; Nhu Tuyên Lê

CORPORATE RELATIONS
Chair: Simon Hussain
1. THE UNUSUAL TALE OF AN AUDITING SPIRITUALIST; Roy Chandler; Louise Macniven
2. A MISLEADING PROSPECTUS: THE CASE OF JUTE INDUSTRIES LIMITED; Chris Swinson
3. FROM MONEY STORAGE TO MONEY STORE: OPENNESS AND TRANSPARENCY IN BANK ARCHITECTURE; Ann-Christine Frandsen; Tammy Bunn Hiller; Janice Traflet; Elton G. McGoun

THE NATIONAL EXPERIENCE
Chair: Florian Gebreiter
1. A GENEALOGICAL HISTORY OF THE GOVERNMENT OF CANADA’S NET DEBT; Ron Baker; Morina D. Rennie
2. OTTOMAN ESTATE (INHERITANCE) APPLICATION AND ACCOUNTING IN THE 16th AND 17th CENTURIES: THE EFFECTS ON SOCIO-ECONOMIC STRUCTURE AND INHERITANCE LAW; Fatih Coşkun Ertaş; Bulent Sisman; Hasan Ali Gönçü
3. THE RELATIONSHIP BETWEEN ECONOMIC EXPANSIONS AND REGULATION IN THE AREA OF ACCOUNTING IN TURKEY (1990-2012); Yıldız Özerhan; Abdurrahman Okur; Burcu Nazhoğlu

CONDUCTING RESEARCH AND EDUCATION
Chair: Glen Leonard
2. AN ANALYSIS OF THE ACCOUNTING HISTORY RESEARCH OF TURKISH ACADEMICIANS: 2000-2011; Ali Coşkun; Ali Haydar Güngörmüş

ACCOUNTANCY PROFESSION
Chair: Keith Dixon
1. CONSTRUCTION OF A NEW SUBJECTIVITY: DELIMITATION OF THE ACCOUNTING PROFESSION IN COLOMBIA (1850-1950); Nancy Edith Arévalo Galindo; Fabián Le- (Continued on page 35)
BOOKKEEPING AND ACCOUNTING PROCEDURES
Chair: Gloria Vollmers
1. THE GENOESE COMMUNE MAS-SARI’S LEDGER OF 1340: THE FIRST COMPUTER MODELING EXPERIENCE AND ITS RESULTS; Mikhail I. Kuter; M.M. Gurskaya; K.M. Kuter; O.A Sidiropulo
2. GOODS INVENTORY ACCOUNTS AND THE RISE OF CAPITALISM; Greg Stoner
3. ACCOUNTING IN PALERMO FROM THE ANCIEN RÉGIME TO THE CONTEMPORARY AGE; Claudio Lipari

Closing presentations:
Mr. Nail Sanli, President of the Union of Chambers of Certified Public Accountants of Turkey: “The audit profession in Balkans”
Prof. Jim McKinney, President of the Academy of Accounting Historians in 2011, will be presenting the Hourglass and Innovation in Accounting History Education awards on behalf of the Academy
Prof. Massimo Sargiacomo, Convenor: Invitation to attend the Fourteenth World Congress of Accounting Historians in Pescara in 2016, hosted by the University Gabriele d’Annunzio
Monday August 6
2:00 pm–3:30 pm
2.39 Tax History and Accountants at War
Moderator: Yvette J. Lazdowski, Plymouth State University
1. The Whiskey Tax of 1791 and the Consequent Insurrection: "A Wicked and Unhappy Tumult". Cynthia L. Krom; Stephanie R. Krom Discussant: Jan R. Heier
2. Adding History and Policy Discussions to Income Tax Classes Using the Provision of Tax Benefits for Victims of Military Conflicts, Terrorist Attacks and Space Travel. Hunter Smith, Vining Sparks; Tonya Kay Flesher
3. The Battle of the American Institute of Accountants in the War to End All Wars. Mark Jobe; Dale L. Flesher Discussant: Isabel Gordon

4:00 pm–5:30 pm
3.05 Opening the Door to Accounting and Auditing History: The Virtual Museum and Archive at www.sechistorical.org
Moderator: Carla L. Rosati, SEC Historical Society

Panelists: George P. Fritz; James McKinney

Tuesday August 7
10:15 am–11:45 am
4.50 International Roots of Accounting
Moderator: Stephanie D. Moussalli, Rhodes College
1. Ancient Egypt: The Development of Record Keeping in the "Old Kingdom." Shawki M. Farag
2. Pacioli's Example Entries—A Conundrum Resolved? Alan Sangster; Greg Stoner; Giovanna Scatalini-Belghitar
4. The New Approach to the Studies of Genoese Commune Ledger of 1340. Mikhail Isaak Kuter; Marina M. Gurskaya; Konstantin M. Kuter; Olga A. Sidiropulo
5. The Origination and Development of China's Audit Firms. Shuwen Deng; Richard H. Macve

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6.51 History of Standards and Entities
1. Accounting for Initial Franchise Fee Revenue: When a Journal Article in 1970 Constituted GAAP in the Eyes of the SEC. Stephen A. Zeff
3. Practice Strategy and the Metamorphosis of Lybrand, Ross Bros. and Montgomery in the Twentieth Century: Markets, Professional Knowledge, Technology and Regulation. Nandini Chandar; Deirdre M. Collier; Paul Miranti
4. The Crisis and Fair Values: Echoes of Early Last Century Debates? Saad Al Kazemi; Garen Markarian

Wednesday August 8
10:15 am–11:45 am
7.46 Historical Questions and the Academy
3. Academic Discourse on the CPA Exam: A Historical Review and Critique. Timothy J. Fogarty
4. The Intellectual Structure and Contribution of Research Published in The Accounting Review–A Bibliometric Analysis. Victoria Chiu; Miklos Vasarhelyi

2:00 pm–3:30 pm
8.41 Historical Perspectives on Fraud and Personnel Integration
3. Illuminating the Limits of Auditor Accountability for Fraud Detection through a Historical Study of Internal Control Evaluation. Stephanie D. Moussalli; O. Ronald Gray; Gokhan Karahan
4. Toward a Genealogy of Fraud. C. Richard Baker

4:00 pm–5:30 pm
9.05 International Origins of Accounting by Continent
Panelists: Jean Guy Degos; George Mikhail; Akintola Owolabi; Aida Sy; Tony Tinker