

# Accounting Historians Notebook

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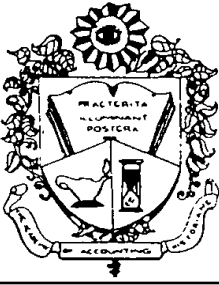
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# The Accounting Historians Notebook

Vol. 35, No. 2

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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

*(Continued on page 3)*

### Contents

Academy News .....	1
AAH Award Presentations .....	18
PhD Syllabus of Seminar in Accounting History .....	20
Accounting History Conference Presentations .....	26
Calls for Papers and Other Announcements .....	38

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*(Continued from page 1)*

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!

*(Continued on page 4)*

*(Continued from page 3)*

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

*(Continued on page 5)*

(Continued from page 4)

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

(Continued on page 6)

*(Continued from page 5)*

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 its 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 its 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!

## World Congress PhD Seminar: Conducting and Critiquing Research in Accounting History

Accounting history has become an increasingly popular and respected domain of scholarly research. While many accounting academics are initially drawn to the area because of an inherent love of his-

ical) that comprise the current domain of accounting history research. The course also covers the characteristics of good accounting history research designs as well as key issues relating to writing-up



**Seminar Participants: Patrizia Torrecchia, Sonia Granado Suarez, Christiana Dankwa, Tom Tyson, Manu Sehgal, Angélica Vasconcelos, and Michelle Hong**

tory, few may have formal training in conducting and evaluating accounting history research and are often reluctant to press ahead. With this in mind, Dr. Tom Tyson, Professor of Accounting at St. John Fisher College in Rochester, NY designed a course that examines the major genres (subject areas) (biography, culture race and gender, genealogy/critical theory, practice/theory, and profession/professionalism) and the range of methodologies (archival, case study, oral history interviews, empirical, and theoret-

the results of an accounting history research project and getting it published! It is designed for all individuals seeking to conduct research in accounting history.

Dr. Tyson initially presented the course as a four-day PhD. Seminar at the Aarhus School of Business, Aarhus University in January 2010. It offered an opportunity for doctoral students to engage in the methodology of historical research in accounting. The attend-

*(Continued on page 8)*



*(Continued from page 7)*

ants were students from Arhus PhD program as well as several international scholars. The course offered a mix of formal lectures on how to conduct and evaluate accounting history research and student engagement through group work assignments. The success of this doctoral course was positively affected by the Dr. Tyson's open sharing of personal experiences with the research process. His frank and open teaching style enabled the students to envision every tedious and yet rewarding step of design, data collection, write up and submission process. Dr. Tyson received the 2010 Academy of Accounting Historians Innovation in Accounting History Education Award for this course.

Dr. Tyson presented a one-day condensed version of the course at the 13th WCAH in Newcastle-upon-Tyne on July 16, 2012. The course was attended by six young and aspiring accountants from Australia, India, the Canary Islands, Italy, Angola, and Brazil. As the photo suggests, all of the participants felt the experience most worthwhile.

### **Articles Incorporated in the Seminar:**

1. "Archival Research and the Lost Worlds of Accounting," by Sy, A. and Tinker, T. (2005), *Accounting History*, Vol. 10, No. 1, March, pp. 47-70.
2. "Straw Men and Old Saws – an Evidence-Based Response to Sy & Tinker's Critique of Accounting History," by Tyson, T. and Oldroyd, D. (2007) *Accounting Historians Journal*, Vol. 34, No. 1 (June) pp. 173-193.
3. "'Effective' Genealogical History: Possibilities for Critical Accounting History Research," by Macintosh, N.B. (2009), *Accounting Historians Journal*, Volume 36, Number 1 (June) pp. 1-27. (especially pp. 1-14)

## The Third *Accounting History International Emerging Scholars' Colloquium (3AHIESC)*

The third Accounting History International Emerging Scholars' Colloquium (3AHIESC) was recently held in Paris during 8-10 July 2012. The third event in the series built upon the success of the previous two colloquiums held respectively in Siena, Italy and Vallendar, Germany. Attended by sixteen emerging scholars from a total of seven different countries, the colloquium was hosted at the SKEMA Business School, Parisian campus at La Défense within the major business district of Paris.

At the opening of the Colloquium, the plenary address was presented by Lee Parker, Professor of Accounting at the University of South Australia, and joint editor of the *Accounting, Auditing & Accountability Journal*. The address was entitled "Half time at the game: Messages from the coaching box." His address contained valuable advice to emerging scholars on how to improve their projects and research strategies, and how to publish in relevant journals, and how to navigate journal rankings and citation counts. After such an inspiring address by the 'coach,' cocktails

were served; allowing participants and panel members to mingle in a relaxed setting, while reflecting on the key messages that were delivered.

Over the following two days, delegates gave 15 minute presentations of their research proposals to the seven panel members, followed by 15 minutes of questions and discussion where constructive and helpful feedback was provided to the delegates. Led by Garry Carnegie of the School of Accounting, RMIT University and joint editor of *Accounting History*, the panel members comprised Lisa Evans (University of Stirling, UK), Elena Giovannoni (University of Siena, Italy), Delfina Gomes (Universidade do Minho, Portugal), Marc Nikitin (University of Orleans, France), Lee Parker (University of South Australia) and Henri Zimnovitch (Université Paris-Sud 11).

Presentations of research proposals were organized into six sessions in all. The sessions concentrated on the following major themes: Accounting and Investors, Accounting Education, Ac-

*(Continued on page 10)*

*(Continued from page 9)*

counting and Society, Professionalization of Accounting, Accounting and the State as well as Accounting's Past in Italy. Fascinating insights into accounting's past were revealed across different locations and centuries.

During the breaks and various social events, which included a visit to the accounting archives of the Sèvres Museum and a memorable dinner aboard a "bateau-mouche," panel members were able to discuss with the participants their research projects in a more informal setting. The colloquium concluded with a reflection on the lessons derived from participation.

The feedback from Colloquium participants was that the interac-

tion with other participants and the panel members fostered a strong sense of community. It is trusted that the messages from the 'coach' and the valuable feedback and guidance received, motivates the participants to complete their research projects and develop quality papers for publication and may also result in new joint projects on accounting's past, in the future.

The 4AHIESC will be held as part of the seventh Accounting History International Conference (7AHIC) in Seville, Spain, and is scheduled to take place on 25 September 2013.

Yves Levant, Raluca Sandu, Henri Zimnovitch  
Organising Committee, 3AHIESC

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## **Academy Presents Accounting History Boot Camp at American Accounting Association National Meeting in Washington, DC**

On Sunday, August 5, 2012, members of the Academy presented a workshop entitled "Accounting History Boot Camp: How to Conduct Research in Accounting History" at the national meeting of the AAA. This CPE session had nearly 30 people in attendance and was a good lead-in

to the annual ice cream social that was sponsored by the Academy on Sunday evening.

The workshop was designed to inspire new membership in the Academy and provide "how-to" information to academics who are

*(Continued on page 11)*

(Continued from page 10)

contemplating research in accounting history. Members participating in the workshop presented various topics such as de-

counting Association. Participation and/or topic suggestions by Academy members are highly encouraged to make next year's boot camp even more successful.



**Boot Camp Participants**

velopment of accounting thought, information about publishing in *The Accounting Historians Journal* and *Notebook*, archival research methods, sources of data and archives, international research and conferences, suggested readings, and schools of thought on accounting history.

Information about joining the Academy was available at the workshop and a specially discounted first-year member rate was offered to new members. Reaction to the workshop was positive by both presenters and attendees, and anticipation is strong for further interest in accounting history research and the Academy. Hence, plans are already under way to offer a boot-camp style CPE workshop at next year's annual meeting of the American Ac-

Please forward your suggestions to Yvette Lazdowski at [yjlazdowski@plymouth.edu](mailto:yjlazdowski@plymouth.edu).

Many thanks to the talented members who presented at the 2012 Accounting History Boot Camp, including Gary Previts, Barbara Merino, Joann Noe Cross, Gloria Volmers, Jim McKinney, Stephanie Moussalli, Royce Kurtz, and Robert Russ. Their powerpoint presentations are available on the Academy website. A special thank you goes out to Dr. Richard Vangermeersch, for kindly providing a variety of interesting and rare books from his Pacioli collection for the boot camp presentation.

Yvette J. Lazdowski, DBA, CMA, CFM  
Vice President, Academy of  
Accounting Historians

## Academy Business Meeting in Washington, DC — August 5, 2012

### MINUTES

#### Business Meeting

Academy of Accounting Historians  
at the 2012 Annual Conference of the  
American Accounting Association  
Gaylord National Hotel, Washington,  
D.C.

Room: Maryland 1, Level 2  
August 5, 2012 7:00 – 8:00 PM

The meeting convened at 7:00 PM.

Present: Joann Cross (president, chair), Robert Bloom, Chester Brearey, Ed Coffman, Deirdre Collier, Jesse Dillard, Dale Flesher, Tonya Flesher, Joel Jameson, Dan Jensen, Cynthia Krom, Eiichiro Kudo, Mikhail I. Kuter, Yoshinao Matsumoto, Jim McKinney, Stephanie

Moussalli, Pedro L. Ortiz Santos, Gary Previts, Jennifer Reynolds-Moehrle, John T. Rigsby, Bob Russ, Brian Singleton-Green, Greg Stoner, Angelica de Vasconcelos Silva, Gloria Vollmers, Peter Wolnizer. Guest: Royce Kurtz.

1. Joann Cross, Academy president, introduced herself and welcomed attendees.
2. **Awards, presented by Joann**

### Cross and others.

Cross announced that most 2012 awards will be presented at the 2013 Academy research conference in Oshkosh, Wisconsin. Information about these awards is available on the Academy website at [www.aahhq.org](http://www.aahhq.org)

A. **Outgoing president** – presented to Jim McKinney.

B. **Best paper in 2011 AHJ** – presented to Jesse Dillard, for the paper by him and Linda Ruchala, “Veblen’s Placebo: Another Historical Perspective on Administrative Evil”, vol. 38.

C. **Hour-glass, 2011** – presented at the World Congress of Accounting Historians, Newcastle, United Kingdom, to Oktay Guvemli of

Istanbul, Turkey.

D. **Innovative Teaching, 2011** – presented at the World Congress of Accounting Historians, Newcastle, United Kingdom, to Bob van den Brand, Eddy Cardinaels, Gert Jan Luijten, Ivo van Amelsfoort, and Edith Leung, Tilburg University, Netherlands.

There have been no nominees for

*(Continued on page 13)*



**AAH President Joann Noe Cross Conducts**

(Continued from page 12)

this award for 2012. Cross solicited nominations from attendees.

- E. **Life Membership 2011** – to be presented to Richard Macve.
- F. **Margit F. Schoenfeld & Hanns**



**AAH Business Meeting Participants**

**Martin W. Schoenfeld Scholarship in Accounting History 2011** – Plaque and check mailed to Ofelia Pinto of University of Ballarat (School of Business), whose research topic is “Accounting and Slavery: the case of Companhia Geral do Grão Pará e Maranhão in 18th century Portugal.”

- G. **Thomas J. Burns Biographical Research, 2011** – check and plaque mailed to Ed Coffman

There have been no nominees for this award for 2012. Dale Fleshner solicited nominations from attendees.

- H. **Vangermeersch Manuscript, 2012** – announced the award is to Pierre Labardine, for his work on 19th-century French banking. Labardine is re-writing the piece for submission to *AHJ*.

### 3. Reports

- A. **Editorial appointment** (Cross)  
Gloria Vollmers has accepted the editorial appointment for *AHJ*, replacing editor Dick Fleischman

after he stepped down. Vollmers solicited submissions, especially of new and different sorts of research.

Vollmers reported there had been

an editorial board meeting at the World Congress of Accounting Historians (in Newcastle, July, 2012) to discuss possible changes for the *AHJ*, including the re-incorporation of an “Interfaces” section, book reviews, and the abstracts of relevant new dissertations.

Vollmers asked the group to think about the possibility of turning publishing over to a commercial publisher.

- B. **Treasurer’s report and dues** (Reynolds-Moehrle)

Jennifer Reynolds-Moehrle announced that the Academy’s independent audit of our 2011 financial statements was completed and no issues were found. The audit was conducted for a good price by the same Starkville, MS, USA firm we have used in past years.

As of June 30, 2012, Academy assets totaled about \$393,000, of which \$208,000 is restricted for

(Continued on page 14)

(Continued from page 13)

scholarships and awards.

In 2011, the Academy experienced a loss, and the 2012 loss is estimated to be \$9,000. This is due to a steady drop in institutional memberships of about 10% per year since 2007, as institutions subscribe to online journal aggregators instead of buying individual subscriptions to journals.

The Academy has taken steps to correct this loss in the future, including cutting the production run of the *Accounting Historians Journal*. This saved about \$3,000 this year. The Academy is also pursuing the possibility of a new semi-exclusive contract with one of the online journal aggregators, EBSCO, in exchange for annual fees. The Academy is also in the process of increasing the low cost of membership for individuals, to \$60 for 2013, \$70 for 2014, and \$75 for 2015. This will replace revenues lost up to now from institutions but will not be adequate to replace further drops in institutional subscriptions.

The Academy received a generous anonymous gift in July for the purpose of awarding the Barbara D. Merino Award for Excellence in Accounting History Publication. Discussion took place about what type of book or other publication criteria might guide a selection committee.

C. **Membership update** (Reynolds-Moehrle)

Individual memberships now stand at 246, up 4% from 2011. 120 are U.S. members and 126 are non-U.S.-based. Institutional memberships are 181, down 18% from 2011.

D. **Accounting Historians' Notebook** (McKinney)

McKinney announced his goal is to be more timely in issuing the *AHN*. He solicited short articles, noting that the *AHN* is an alternative outlet for such pieces. If authors need it, he will see to it that a short article is reviewed before publication.

McKinney noted the very large number of accounting history conferences taking place around the world in 2013; they are listed in the recent *AHN*.

McKinney asked that awards committee chairs write short announcements about the winners of the awards that he may use for publication in the *AHN*.

Cross pointed out that the *AHN* also includes lists of papers being presented at all the accounting history conferences. She added that the accounting history community is very supportive of their fellows' research, and she commended McKinney for doing an excellent job with the content of the *AHN*.

E. **Academy research conference, 2013** (Cross)

The 2013 Academy research conference will be held during the week of October 14-19, 2013, in Oshkosh, Wisconsin. Gateway cities in the U.S. such as Detroit,

(Continued on page 15)

(Continued from page 14)

Chicago, and Atlanta, have direct flights to Oshkosh, or it is just a 90-minute drive from Milwaukee. The Academy will hold a reception for conference attendees at the Experimental Aircraft Association facility. Following the conference, the world's largest sports aviation conference will take place in Oshkosh.

More information will be issued with the call for papers and will be published in the *Accounting Historians Notebook* in October.

F. **World Congress wrap-up report** (Cross)

Cross and others who had attended the World Congress of Accounting Historians in July in Newcastle, England, all praised the conference as a top-notch scholarly event.

The 2016 World Congress will take place in Pescara, Italy. In 2020, it will be held in St. Petersburg, Russia.

The Academy supports the World Congresses of Accounting Historians monetarily. Many of our members have been conveners of past Congresses.

G. **Book sales project, "Bob's Bookstore"** (Russ)

Russ said he still has the unsold books from silent auctions. He plans to have another silent auction at the 2013 conference in Oshkosh. The June, 2011, conference in College Park, Maryland, had a silent auction that raised about \$150 - \$200.

Russ is also selling these books on Amazon, priced from about \$1 to \$3. About one sale every three or four weeks has so far yielded about \$200 for the year, though that is due largely to a few expensive items. The big cost is the shipping.

Russ will attempt to sell any accounting history books that members wish to donate. Cross solicited retiring members' donations of books.

Russ will prepare a short piece for the *Accounting Historians Notebook* about Bob's Bookstore.

H. **"Voices of Experience" project (Moussalli, for Lazdowski)**  
Moussalli read the following report from Lazdowski:

"We are so fortunate and appreciative of our members' vast experience. The Voices of Experience project is an opportunity to capture the wisdom, advice, and perspectives, especially from our long-time members and accounting historians. Our first foray into this project involved a "Charlie-Rose-style" interview with Dr. Richard Vangermeersch. This interview can be found in the June, 2012 *Accounting Historians Notebook*.

"To continue the series, we are seeking volunteers for future interviews – all of which will be casual, chat-style, and pain-free. We appreciate your volunteering – or providing a willing spirit if requested to participate. Thank you!"

(Continued on page 16)



(Continued from page 15)

I. **SCOPUS, JSTOR, and SSCI updates** (Previts, Cross)

Previts noted that promotion and tenure increasingly require credible citation sources. He and Cross are working on an application to Scopus, a bibliographic database owned by El Sevier, for the Accounting Historians Journal. Scopus is the new rival to the Social Science Citation index, and is being used by a large number of schools. Scopus would provide the Academy with useful metrics.

About two years ago, JSTOR invited the Academy to put the *AHJ* into its database. That project has now been completed. It is a very high-quality digital source for the *AHJ*, and we were honored to have been invited.

The Academy continues to be in negotiations with EBSCO, which wants an exclusive contract (except for JSTOR and the Ole Miss Digital Accounting Collection site) to bundle the *AHJ*'s digital content. Dan Jensen and

Previts began working on this years ago.

Krum asked if we could have members-only access to the most recent two years.

The AAA re-negotiates its digital contracts every five years.

There was some discussion of whether we should post online PDFs of papers accepted to the *AHJ*, as many journals now do. Discussion also concerned the need to be sure to cite relevant *AHJ* articles in future articles. It was noted that Google misses all the *AHJ* current articles because of the embargo. At some schools that do not currently accept accounting history publications, the *AHJ* would be an acceptable journal for publications if faculty insisted on it.

4. **Other business**

None.

The meeting adjourned at 8:00 PM.

Respectfully submitted,  
Stephanie Moussalli, Secretary

## The Bookstore is Open Online Sale of Book Donations

The Academy has sold used books in a silent auction at the Academy national meetings. These books

ings are in driving distance). My intention is to have the books available at the next meeting in Wisconsin.



**Book Auction 2011 Academy Research Conference**

are now available for sale online. These books are being sold through Amazon. The books are listed under Gigilady books (my wife's account). Not all books are listed online. Amazon does not allow me to list any books that are not currently in the database without paying a monthly fee. As we are not selling enough books to cover this fee I cannot add books to the database.

I will continue to bring the books to the Academy national meetings in the USA (providing the meet-

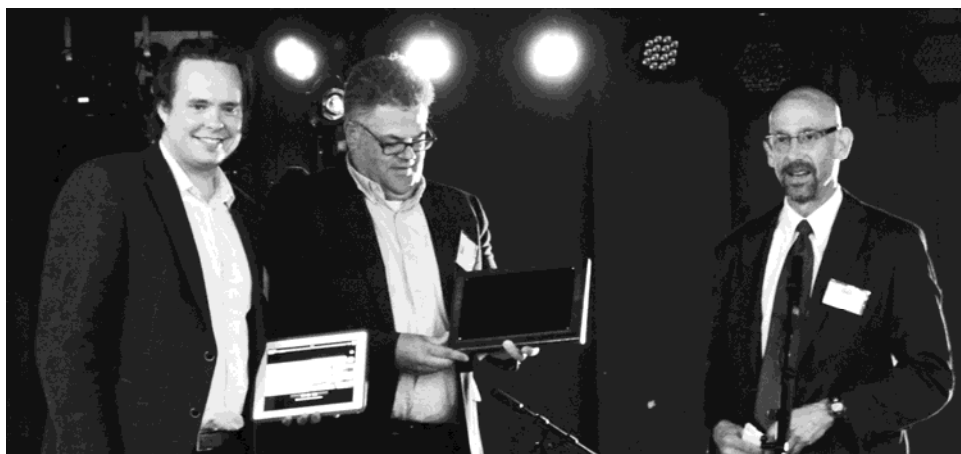
If you have any questions about this program, you may contact me Bob Russ at russr1@nku.edu or 859-572-7547

If you wish to donate any books to the sale you can mail them to:  
Bob Russ  
48 Thompson Ave  
Ft Mitchell, KY 41017

## Academy of Accounting Historians Award Presentations



**Jim McKinney presents 2011 Hourglass Award to Oktay Güvemli**



**Tom Tyson presents the 2011 Innovation in Accounting History Education Award to Bob van den Brand, Eddy Cardinaels, Gert Jan Luijten, Ivo van Amelsfoort and Edith Leung, all of Tilburg University**



**2012 Academy President Joann Noe Cross presents the 2011 Past President Plaque to 2011 Past President Jim McKinney**



**Joann Noe Cross presents the 2011 *Accounting Historians Journal* Best Paper Award to Jesse Dillard**

# PhD Syllabus of Seminar in Accounting History

WEATHERHEAD SCHOOL OF MANAGEMENT  
CASE WESTERN RESERVE UNIVERSITY

ACCT 601 SEMINAR SYLLABUS  
(Subject to amendment)

## *Development of Accounting Thought — PreClassical, Classical and Contemporary Periods*

Late Summer 2012/Fa11 2012

T. and Th. July 3-31(ex. 19<sup>th</sup>) 2-4:30 PM

Six Hours of Research Sessions AAA Washington DC

August 14,16, 21, and 23: 2-4:30 PM.

Monday every other week: Aug 27 - Dec 3 (Oct 22@19) 3-5:30 PM Dept. Re-

search Seminars/Brown Bags—Weekly

**Professor Gary J. Previts,**

Department of Accountancy (368-2074) (PBL 461)

Email: [gjp@case.edu](mailto:gjp@case.edu) Office hours after seminar or by appointment

### **Learning Objectives**

A doctoral level preparatory period and seminar to develop knowledge, skills and abilities related to theories of knowledge, the development of accounting thought, institutions and individual contributors. Readings and discussions facilitate an analysis of continuities and discontinuities, and relatedly, epistemic presuppositions in our discipline's literature over time. Accounting knowledge is considered from its paradigmatic propositions, concepts, and 'truth' proposals. The conditional nature of knowledge, evidence and proof in historical, positive and normative writings is evaluated in periods prior to the AAA's *Statement on Accounting Theory and Theory Acceptance*, and the AICPA's Trueblood and Jenkins Reports. The works of principal writers are evaluated. What *was*, what *is* and what *ought to be* 'statements' in familiar as well as unheralded research papers are evaluated. The terms PreClassical and Classical are employed to identify normative works by Sprague [Propriety - PreClassical] and Paton [Entity] and Paton and Littleton.

1940 [Classical: Matching—Historical Cost], and current EMH and behavioral writings. The role of pragmatism in accounting thought is considered throughout in academic and practice literature.

### **Abilities and Skills Addressed**

Theory building; testing presuppositions; identification of social objectivity and economic value statements; enhancement of oral and written communication skills; awareness of present-mindedness within research propositions is addressed.

(Continued from page 20)

### 100 pt Grade Structure Proposed

- |   |           |
|---|-----------|
| ● Seminar preparation and participation Summer (9) and Fall (8) meetings      | 34 points |
| ● Brief Papers [Two] Maximum 10 pages 12 PT Times New Roman                   | 26 points |
| ● Brief Book / Literature Review Essays [Three] Maximum 5 pages ] 12PT TNR    | 15 points |
| ● Final Research Paper —To be presented at a Dept. Research Seminar Fall 2012 | 25 points |

### Assignment Material and Meetings

Please reserve the times noted in the banner above for our seminar meetings in Room 458. In addition to topical materials related to the development of thought, each session will reserve time for discussion and preparation related to issues of pedagogy and instructional assignments.

#### **Two Brief Papers: 26 points—maximum 12 pages 12 PT Times New Roman, including bibliography**

Two essays which demonstrate an understanding of fundamental episodes, notions, terms and thought processes which provide a basis for intellectual discussion, evaluation and inquiry. A one page written proposal for each brief paper is due for approval before the topic can be considered. Essay One: Due July 31st; Essay Two: Due September 24th.

### Reference Materials

- S. C. Yu, *The Structure of Accounting Theory*, The University Presses of Florida, 1976.
- Jacques Barzun and Henry F Graff. (1992) *The Modern Researcher*, 5th Ed., New York: Harcourt, Brace, Jovanovich. [or 3<sup>11</sup> Edition, 1977; or 4th Edition, 1985 also acceptable.]

#### **Book/Literature Review Essays [Three] maximum 5 pages, 12 PT Times New Roman including bibliography**

Review Essays: Select, propose and undertake review essays of an original business history or accounting theory book length work, essay or collection of works relating to each one the periods under study. Prepare a synopsis for seminar discussion and a written essay suitable for submission for publication. The essay should consider critical and appreciative perspectives and clearly indicate the basis for the overall evaluation developed. [Possible subjects/volumes and materials are available from the course professor and should be approved for each of the Essays]. Synopsis of AAA meeting sessions may be appropriate if approved. These essays will be due as agreed following discussions with the course professor.

These essays should be well organized, and where appropriate, refer to seminar and research readings. Referral and citation to extant published reviews is an acceptable

(Continued from page 21)

approach to development of the foundation for these essays. The Accounting Review format is to be followed as to citations, footnotes and bibliography and so forth.

### **Research Paper—Literature Search of a possible dissertation area**

The seminar research paper is intended to develop your knowledge and skill related to the type of literature search you conduct for a dissertation— as evidenced in the standard "Second Chapter" of same. This project is to be written at the quality level equivalent to a final draft prepared for submission to an academic journal. Thus envision the second chapter of your dissertation, which normally contains the literature search [i.e. history of the development of thought] of the subject, as the core topic of this paper. While it is early for you to have identified your dissertation topic area, begin now to consider undertaking a series of contingent explorations which will result in a literature base to provide the materials for this project. This project paper will be due for presentation after October 15th 2012 as scheduled for a departmental research seminar.

**Course Conduct:** Each student is individually responsible for proper conduct in matters of coursework and assignments. In short, "Do your own work!" You are responsible for attending all sessions, doing your own assignments, and acting responsibly in such matters. Collegial conversations are encouraged in support of independent thinking.

## **Weatherhead School of Management Case Western Reserve University Weekly Study and Meeting Flan ACCT 601 Summer/Fall 2012**

### **DEVELOPMENT OF ACCOUNTING THOUGHT**

**July 3, 5, 10 and 12 Week One and Week Two:** Orientation and Context—Books by Gordon and McCraw

Knowing the past, present and preferred. Historical knowledge; positive and normative views. The context of the constitution and social contracts; capital market history and regulatory rationale. The balance of economic power between Wealth and Franchise

**Issues:** Defining Fact; Defining Truth: Consider John Dewey's notion of truth and contrast to that of logical positivists. Support a definition of truth which employs reference to the idea of "common sense."

**July 17, 24 and 26 Week Three and Four:** Theory Construction: SATT and CGA Monograph No. 25

Methodological Presuppositions in Financial Accounting Models, Orthodoxies, Paradigms

(Continued from page 22)

(Thomas Kuhn), <http://imriv.emorecht/EDUCATION/infp/Kuhii.html> ; *Art and Science*: P.W. Bridgman: The Prospect for Intelligence, *Yale Review*; B. Cushing, "A Kuhnian Interpretation....," *Accounting Historians Journal*, Dec. 1990.

**July 31st –Week Five: Proof, Falsification, Conventional Knowledge and Continuity of Thought**

Resource Materials: Baum, R.F., "Popper, Kuhn, Lakatos: A Crisis of Modern Intellect," *The Intercollegiate Review*. May, George O. "The Nature of the Financial Accounting Process," *The Accounting Review*, July 1943 Sprague "The Algebra of Accounts"; Hatfield "Zwei Pathfinders"; Littleton, *Evolution ...*, Chapter XI

**August Six to Eight: AAA Meetings: Attend and prepare a brief recap of four research papers/sessions and where appropriate and agreed upon, develop these into writing assignments for the seminar.**

**August 14, 16, 21 and 23: A History of Accountancy in the United States: Read and Discuss two chapters per session.** Review of one AAA Meeting Session per meeting per person.

**August 27th and September 10th: Compare and contrast Proprietary Theory and Entity Theory as identified with t Sprague and Paton. Discuss the Matching Principle in its historical and contemporary context.**

**September 24th Accounting History: Issues and Methods**

Material: Review:

Previts and Robinson, "A Discourse on Historical Inquiry and Method in Accountancy" CGA Monograph Chpt 6 [Handout]

Fleischman et al, *Doing Accounting History* [excerpts];

Bricker, R. "The Importance of history for Accounting Research," *Abacus*, March 1991

**October 8 Persons: History as the essence of innumerable biographies**

Material: Identify and review accounting biographical essays. E.G.: Previts et al., "Keeping Watch! Recounting 25 years of the Office of the Chief Accountant: U.S. Securities and Exchange Commission," *Abacus*, June 2003. w/E. Coffman and H. Roybark.

**October 19 Agency, Multi- Agency, Center Firms, Investment Funds and Capital Markets**

Material:

Adolph Berle and Gardiner Means, *The Modern Corporation and Private Property*,

A. D. Chandler, *Strategy and Structure*,

A. D. Chandler, *The Visible Hand*,

A. Kaufman and L. Zacharias, "From Trust to Contract: The Legal Language..." <http://journals.cambridge.org/action/displayAbstract?fromPage=online&aid=8341136>

J. M. Keynes, *The General Theory of Employment, Interest and Money* (1936) G. Morgenson, "The Curtain Opens on 401(k) Fees," *N Y Times*, June 2, 2012. <http://www.nytimes.com/2012/06/03/business/news-401-k-rules-open-the-curtain-on->



(Continued from page 23)

[fees-fair-game.html](#)

**November 5** Contemporary Theories as Practice, Method and Measure

Material:

Excerpts from Paul Grady: ARS #7, AICPA

Excerpts from Maurice Moonitz and Robt. Sprouse: ARS #1 and #3

Excerpts from Edwards and Bell [and J.B. Canning's *Economics of Accountancy*]

Excerpts from Trueblood Report and commentaries thereon

Matteissich, "Methodological Preconditions and Problems: A General Theory of Accounting," *Accounting Review*, July 1972

Al-Hogail et al. , "Raymond J. Chambers Contribution to the Development of Accounting Thought," *Accounting Historians Journal*, Vol. 28, No. 2, December 2001

**November 19** Historical Research: Contemporary Books and Papers

Material:

Bring Your Own: Recent papers from the *Accounting Historians Journal*, *Accounting History Review*; *Accounting History*, et al.

**December 3** Develop, present and explain your "Definition of History."

Final Review of Course Paper as Presented in the Department Research Seminar

**SELECTED RESOURCE MATERIAL**

Chatfield, Michael, R. Vangermeersch (1996) *The History of Accounting: An International Encyclopedia*, New York: Garland

Clarke, Frank, G. Dean and M. Wells (2010) *The Sydney School of Accounting: The Chambers Years*, Sydney AU: The University of Sydney.

Dewey, John (1938) *Logic: The Theory of Inquiry*, New York: Holt, Rinehart and Winston.

Edwards, James Don (1960) *History of Public Accounting in the United States*, East Lansing MI, Bureau of Business and Economic Research, Michigan State University.

\_\_\_\_\_ and R. Salmonson (1961) *Contributions of Four Accounting Pioneers, Kohler, Littleton, May and Paton*, East Lansing MI, Bureau of Business and Economic Research, Michigan State University.

\_\_\_\_\_ (2010) *My Life: Beyond the Numbers*, Kansas City: Terrell Publishing.

Edwards, John Richard (1994) *Twentieth-Century Accounting Thinkers*, London: Routledge.

\_\_\_\_\_ and S. Walker (2009) *The Routledge Companion to Accounting History*, London: Routledge.

Englander, Ernie, Allen Kaufman, "The End of Managerial Ideology: From Corporate Social Responsibility to Corporate Social Indifference, [http://business.gwu.edu/smpp/articles/enterprise\\_society\\_article\\_journal.pdf](http://business.gwu.edu/smpp/articles/enterprise_society_article_journal.pdf)

Fleischman, R, Radcliffe, V. & Shoemaker, T. (Eds.) (2003) *Doing Accounting History*, London: Elsevier

(Continued from page 24)

- Flesher, Dale L. (2007) *100 Years of NASBA: Serving the Public Interest*, Nashville: NASBA.
- Galambos, Louis and J. Pratt (1988) *The Rise of the Corporate Commonwealth: United States Business and Public Policy in the 20th Century*, New York: Basic Books.
- Kuhn, Thomas, (1962) *The Structure of Scientific Revolutions*, Chicago: University of Chicago Press. Littleton, A.C. (1933) *Accounting Evolution to 1900*, New York: Russell & Russell, 1966 reprint.
- McCraw, T. K. (2000) *American Business, 1920-2000: How It Worked*, Harlan Davidson, Arlington Hts, Ill.
- Partnoy, Frank (2009) *The Match King: Ivar Kreuger, the Financial Genius behind a Century of Wall Street Scandals*, Philadelphia: Public Affairs Books.
- Previts, G.J. and B. Merino, B. (1998) *A History of Accountancy in the United States: The Cultural Significance of Accounting*. Columbus OH: The Ohio State University Press.
- \_\_\_\_\_, P. Walton and P. Wolnizer (2010-2012) *Four Volumes: A Global History of Accounting, Financial Reporting and Public Policy, Europe; Americas; Asia and Oceania; Eurasia, the Middle East and Africa*. London: Emerald.
- Ratner, S., J.Soltow, and R. Sylla (1993) *The Evolution of the American Economy: Growth, Welfare and Decision Making*, 2nd Edition, New York: Macmillan.
- Regan, Nancy (2012) *The Gold Standard: History of the CFA Charter*, Charlottesville VA: CFA Institute.
- Richardson, Alan J. (1996) *Research Methods in Accounting: Issues and Debate*, Vancouver, CGA Canada Research Foundation.
- Schumpeter, Joseph A. (1954) *History of Economic Analysis*, edited from manuscript by Elizabeth Boody Schumpeter, New York: Oxford University Press.
- Schwartz, Bernard (1959) *The Professor and the Commissions*, New York: Knopf.
- Smith, B. Mark, (2003) *A History of the Global Stock Market: From Ancient Rome to Silicon Valley*, Chicago: University of Chicago Press.
- Smith, George, R. Sylla (1993) "The Transformation of Financial Capitalism: An Essay on the History of American Capital Markets," *Financial Markets, Institutions & Instruments*, New York University, Blackwell Publishers, Vol. 2, No. 2.
- Sterling, R.R. (1974) "Accounting Power" Working Paper, The University of Kansas: Lawrence.
- Woodruff W. (1975) *America's Impact on the World: A Study of the Role of the United States in the World Economy, 1750-1970*, New York: John S. Wiley.
- Vangermeersch, Richard (2005) *The Life and Writings of Stuart Chase (1885-1985)*, London: Elsevier.
- Zeff, Stephen A., J. Demski, Joel and N. Dopuch, (1979) *Essays in Honor of William A. Paton, Pioneer Accounting Theorist*, Ann Arbor: Division of Research, GSBA, University of Michigan
- \_\_\_\_\_, (2007) *Henry Rand Hatfield: Humanist, Scholar and Accounting Educator*, Reprint London: Emerald.
- \_\_\_\_\_, (2010) *Insights from Accounting History: Selected Writings of Stephen Zeff*, London: Routledge

# Selected Accounting History Conference Presentations for 2012



**CHARITABLE  
TRUSTS**



**Newcastle  
University**

**Business School**



## 13th World Congress of Accounting Historians PROGRAMME

**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 MAN-  
AGEMENT 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 AR-  
RIVAL OF CAPITALISM: THE

CASE OF THE LARGEST TEX-  
TILE COMPANY IN RUSSIA,  
YGM LTD; **Dina A. Lvova**

#### **THE NATIONAL EXPERIENCE**

Chair: **Alisdair Dobie**

1. THE HISTORICAL ROLE OF THE  
STATE IN CORPORATE GOV-  
ERNANCE; **C. Richard Baker;  
Bertrand P. Quééré**
2. A STATE ACCOUNTING SYSTEM  
IN THE MIDDLE EAST IN THE  
14TH CENTURY: EXAMPLE OF  
ILKHANID STATE (1256 - 1353);  
**Recep Karabulut; Oktay Taş; Ah-  
met Kesik; Maliye Bakanlıđı**
3. DOMESDAY BOOK: AN EARLY  
FISCAL, ACCOUNTING  
NARRATIVE?; **Michael John Jones**

#### **BOOKKEEPING AND ACCOUNT- ING PROCEDURES**

Chair: **Stephen Rodgers**

1. PACIOLI’S FORGOTTEN BOOK:  
THE RICORDANZE; **Alan Sang-**

*(Continued on page 27)*

(Continued from page 26)

- ster; Greg Stoner; Paul De Lange; Brendan O'Connell**
2. PACIOLI'S EXAMPLE ENTRIES – A CONUNDRUM RESOLVED?; **Alan Sangster; Greg Stoner; Giovanna Scataglini-Belghitar**

### SOCIETAL INTERACTIONS

Chair: **Averill Armstrong**

1. ACCOUNTING FOR RELIGION OR ACCOUNTING FOR WOMEN: THE CASE OF THE MONASTERY OF SANTA ANA DE VIANA DO CASTELO (1701-1895); **Domingos Araújo; Delfina Gomes**
2. THE INFLUENCES OF BUDDHISM ON ACCOUNTING IN CHINA: THE EARLY SIGNS; **Michelle Yang Hong**
3. ARE WE THERE YET, GIRLS? THE RELATIVE PROGRESS OF TWENTY YEARS OF US ACCOUNTING PHD GRADUATES; **A Baldwin; M Lightbody; C Brown; B Trinkle**

### ACCOUNTING THOUGHT

Chair: **Keith Hoskin**

1. ITALIAN ACCOUNTING OF THE LATE 19TH CENTURY AND THE EARLY 20TH CENTURY ON THE EPISTEMOLOGICAL PROBLEM OF RELATIONS WITH RELATED SCIENCES; **Enrico Gonnella; Lucia Talarico**
2. THE INFLUENCES OF THE FRENCH ACCOUNTING CULTURE ON OTTOMAN ACCOUNTING THOUGHT IN THE SECOND HALF OF THE XIX CENTURY; **Saltuk Duran**
3. THE GENEALOGY OF KNOWLEDGE AS AN ACCOUNTABLE COMMODITY; **Keith Dixon**

### 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 Uğur; Nevzat Tetik**
3. SEARCHING FOR MANAGERIAL MICRO FOUNDATIONS IN WEST/EAST DIVERGENCE; **Luca Zan; Kent Deng**

(Continued on page 28)

(Continued from page 27)

### THE NATIONAL EXPERIENCE

Chair: **Jim McKinney**

1. THE COURT OF AUDITORS IN THE KINGDOM OF SICILY; **Mas-simo Costa; Patrizia Torrecchia**
2. 14<sup>th</sup> 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 19<sup>TH</sup> 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**

3. 'FUMIFUGIUM: OR THE INCONVENIENCE OF THE AER AND SMOAKE OF LONDON DISSIPATED': AN EXTERNAL ENVIRONMENTAL ACCOUNT OF 17<sup>TH</sup> CENTURY LONDON; **Jill F. Solomon; Ian H. Thomson**

### 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 XX<sup>TH</sup> 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)

(Continued from page 28)

## **PARALLEL PRESENTATIONS C**

### **INDUSTRIAL EXPANSION AND DECLINE**

Chair: **Philip Talbot**

1. INDUSTRIALIZATION AND INVESTMENT COST CALCULATIONS IN THE OTTOMAN EMPIRE IN THE MID 19<sup>TH</sup> CENTURY; **Batuhan Güvemli**
2. COST AND PROFIT CALCULATION IN BRITAIN IN THE INTERWAR 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 Karatas; 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; Seekin Gonen**
2. TRANSITION FROM STAIRS METHOD TO DOUBLE-ENTRY BOOKKEEPING FOR STATE ACCOUNTING APPLICATIONS IN THE OTTOMAN EMPIRE; **Arikan Tarik Saygili; 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**

(Continued on page 30)

(Continued from page 29)

## 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: **Phill 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 Sozibilir; 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)

(Continued from page 30)

**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, 1<sup>ST</sup> 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 SHÈNG 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)



(Continued from page 31)

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. HASKINS & SELLS' *SELECTED PAPERS*: THOUGHT LEADERSHIP IN ACTION; **Dale L. Fleisher; 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 CARTAGENA: ACCOUNTANT AND MUTINEE; **Cynthia L. Krom**

### PARALLEL PRESENTATIONS F

#### 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)

(Continued from page 32)

### **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. Deliboltoayn; 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 14<sup>TH</sup> 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)

(Continued from page 33)

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 Mavev**

1. THE CONTRIBUTION OF FABIO  
BESTA TO ACCOUNTING HISTO-  
RY; **Massimo Sargiacomo; Stefania  
Servalli; Paolo Andrei**
2. RE-READING FOUCAULT AS HIS-  
TORIAN AND ANALYST OF AC-  
COUNTING AND MANAGEMENT  
AS SUCH ; **Keith Hoskin**
3. THE NOTION OF PROFIT TRANS-  
FORMATION AS PROBLEMATI-  
ZATION PROCESS IN THE VIET-  
NAMESE TRANSITION FROM  
COMMUNISM TOWARDS CAPI-  
TALISM; **Nhu Tuyên Lê**

#### CORPORATE RELATIONS

Chair: **Simon Hussain**

1. THE UNUSUAL TALE OF AN AU-  
DITING 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 AR-  
CHITECTURE; **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 CANA-  
DA’S NET DEBT; **Ron Baker;  
Morina D. Rennie**
2. OTTOMAN ESTATE  
(INHERITANCE) APPLICATION  
AND ACCOUNTING IN THE 16th  
AND 17th CENTURIES: THE EF-  
FECTS ON SOCIO-ECONOMIC  
STRUCTURE AND INHERITANCE  
LAW; **Fatih Coşkun Ertaş; Bulent  
Sisman; Hasan Ali Goncu**
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 AC-  
COUNTING HISTORY RESEARCH  
OF TURKISH ACADEMICIANS:  
2000-2011; **Ali Coşkun; Ali Haydar  
Güngörmüş**
3. THE INTERNATIONAL ASSOCIA-  
TION FOR ACCOUNTING EDU-  
CATION AND RESEARCH  
(IAAER): 28 YEARS OF PRO-  
GRESS, KEY TURNING POINTS  
AND THE CHALLENGES AHEAD;  
**Belverd E. Needles, Jr.**

#### ACCOUNTANCY PROFESSION

Chair: **Keith Dixon**

1. CONSTRUCTION OF A NEW SUB-  
JECTIVITY: DELIMITATION OF  
THE ACCOUNTING PROFESSION  
IN COLOMBIA (1850-1950); **Nancy  
Edith Arévalo Galindo; Fabián Le-**

(Continued on page 35)

(Continued from page 34)

**onardo Quinche Martín**

2. CLOSURE IN SOUTH AFRICAN CHARTERED ACCOUNTANCY: THE CASE OF THE AFRIKANER, 1894-1960; **Krysta Heathcote**
3. THE EVOLUTION OF ACCOUNTING AS A GLOBAL PROFESSION: A HISTORICAL ANALYSIS OF PROFESSION/STATE RELATIONSHIPS; **C. Richard Baker**

### **BOOKKEEPING AND ACCOUNTING PROCEDURES**

**Chair: Gloria Vollmers**

1. THE GENOESE COMMUNE MASARI'S LEDGER OF 1340: THE FIRST COMPUTER MODELING EXPERIENCE AND ITS RESULTS; **Mikhail I. Kuter; M.M. Gurskaya; K.M. Kuter; O.A Sidiropulo**

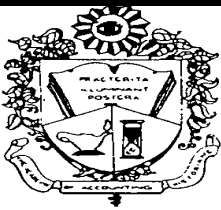
2. GOODS INVENTORY ACCOUNTS AND THE RISE OF CAPITALISM; **Greg Stoner**
3. ACCOUNTING IN PALERMO FROM THE ANCIEN RÉGIME TO THE CONTEMPORARY AGE; **Claudio Lipari**

### **Closing presentations:**

Mr. Nail Sanlı, 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



# The Accounting

## Call for Papers

The Editor of *The Accounting Historians Notebook* is looking for article submissions suitable for publication within the Notebook. Articles for consideration should be of broad interest to Academy members. Articles might be considered unlikely to be published in established accounting journals because of topic or short length. Possible topics might include: accounting history research techniques, equipment and software useful to history research, and descriptions of accounting archives and large accounting resource collections. Papers should be sent in electronic form (via e-mail if possible) to Jim McKinney at: [jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu)



**WASHINGTON, DC**  
**SEEDS OF INNOVATION**  
American Accounting Association Annual Meeting  
and Conference on Teaching and Learning in Accounting

**AUGUST 4–8, 2012 • WASHINGTON, DC**

**History Presentations at the American  
Accounting Association 2012 Annual Meeting**

**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](http://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
3. The Evolution of Accounting as a Global Profession: An Historical Analysis of Profession/State Relationships. C. Richard Baker
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

*(Continued on page 37)*

(Continued from page 36)

### **4:00 pm–5:30 pm**

#### **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
2. Accounting for Kingdom Work: The Southern Baptist Convention and the Antecedents to Modern Not-For-Profit Financial Reporting and Control. Jan R. Heier
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**

1. A Retrospective Analysis of Auditing Research (1975–2008). Kam C. Chan; Kam C. Chan; Hannah Wong
2. A View of the CPA Examination and Profession: Past, Present and Future. Yvette J. Lazdowski
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**

1. Charles H. Keating, Jr.: A Graphic Example of How the Savings and Loan Crisis Is Repeating Itself Today. Chester H. Breary; Robert W. Russ
2. How Successfully Has the Accounting Profession Integrated Women and Minorities? An Analysis of Census Records 1968–2010. Paul E. Madsen
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

# *Calls for Papers and Other Announcements*

Please send your accounting history related announcements for publication within the Accounting Historians Notebook to Jim McKinney at [jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu).



## **The Accounting Historians Notebook**

### **Call for Papers**

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# 5<sup>th</sup> WORKSHOP IN ACCOUNTING HISTORY IN ORDEM DOS TÉCNICOS OFICIAIS DE CONTAS (OTOC) THE ORDER OF OFFICIAL ACCOUNTANTS, PORTUGAL

LISBON, 9<sup>th</sup> NOVEMBER, 2012 | TORRE DO TOMBO  
(NATIONAL ARCHIVES OF TORRE DO TOMBO, LISBON)

8.30 Registration

9.00

## Opening Section

*António Domingus de Azevedo* (President of the Order of Official Accountants OTOC)

*Lúcia Lima Rodrigues* (President of the Accounting History Commission of OTOC)

Special Musical Interlude

9.30

## Three Books on Philosophy, Accounts and Accounting in the First Quarter of the Twentieth Century

*Hernâni O. Carqueija*

10.30 Coffee Break

10.45

## Accounting and Taxation Thought

Chair: *Lúcia Lima Rodrigues*

### Schmalenbach and the Price Adjustment: The Accounting Fundamentals

*Háldio Tomás Lopes*

### General Characteristics of a Businessman: José Francisco da Cruz, General Treasurer of the Royal Treasury

*Miguel Gonçalves*

### An Analysis of the Décima Tax: Income Inequality in Alto Alentejo in the Old Regime (eighteenth century)

*Carlos Patrícia and Bruno Lopes*

12.30

Signing of a Protocol between the Portuguese Association of Economic and Social History (APHES) and the Order of Chartered Accountants (OTOC)

*Jaime Reis* (President of APHES)

and *António Domingus de Azevedo* (President of OTOC)

12.45

In Remembrance: Joaquim da Cunha Guimarães

13.00 Lunch

14.30

Presentation of the movie 'The Story of the National Archives of Torre do Tombo'

Brief Introduction to the Database Files DigitArq, the Office of External Relations and Cooperation of the Torre do Tombo

15.00

## Evolution of the Accounting Profession: Professional Practices and Organization of the Profession

Chair: *Leonor Fernando Ferreira*

### The Royal Tobacco Factory

*Jorge Martins*

### A Summary of the History of OTOC

*Armando Marques*

### Accounting as Seen Through International Accounting Congresses

*António José Alves da Silva*

16.30 Coffee Break

16.45

## La Contabilidad en la Ilustración: Fuentes Bibliográficas

*Jorge Trá Pereda*

17.30

## Closing Section

*Manuel António dos Santos* (President of the General Assembly of OTOC)

*António Domingus de Azevedo* (President of OTOC)

*Lúcia Lima Rodrigues, Hernâni O. Carqueija e Leonor Fernando Ferreira* (Accounting History Commission of OTOC)





Call for Papers  
**18TH CONFERENCE ON ACCOUNTING AND  
MANAGEMENT HISTORY**

**La Rochelle • March 28 - 29, 2013**

**The Magic Behind Numbers: Figures, Standards and Beliefs**

Since its inception in 1995, the French Conference on Accounting and Management History has remained an essential rendezvous for those interested in history and management. For its 18th edition, the proposed theme of reflection is: **The magic behind Numbers. Figures, Standards and Beliefs.**

Within the confines of Taylorite doctrine, numbers have been put to multiple uses and strategies including serving as proof of efficiency, as a foundation for affirming the scientific nature of reasoning, as a tool for *distance*, and as a rhetorical device. A historical approach will in our opinion provide an opportunity to examine how people engaged in the practice and theory of management by using numbers and for what purpose.

Either as quantitative indicators that guarantee efficiency or as labels for quality standards, (iso 9001, 14001, etc.), figures can be seen as much as instruments of objectivation particularly in accounting, as a specific element of managerial rhetoric. The accounting standard or any other standard establishes a frame of reference based on quantified measurements of sets of criteria which people intend to evaluate. This way, it may likely overshadow the tangible reality of what is being measured and may not be better than what appears to us to be a belief system. As a code, a figure is not only a language beyond the understanding of laymen (or the uninitiated) but might also have a mystical dimension. We need only to refer to the virtue granted to the golden ratio or section aurea in freemasonry or in the Pythagoras exegesis. Luca Pacioli, credited with the first presentation of the method of double-entry bookkeeping in 1494 is himself the author of a treaty on the Divine Proportion.

We also invite papers with a historical approach that will enable challenging the hegemony of quantifications in different fields ranging from political evaluation (through instruments like opinion polls or managerial indicators of public policies) to research in management and economics. And, as this has been the practice every year, all communications that have a historical dimension are welcome.

PhD workshop

The conference will include a PhD workshop on March 27th designed for PhD students working on a dissertation in accounting, organization or business history. All interested PhD students will be required to submit a 10-page report detailing their research.

**Deadline:** Deadline of submission full texts of the communications: **December 15th, 2012.** Decision of the scientific committee: January 19th, 2013. Final version: February 9th, 2013. Full papers (max. 60.000 characters) in French or English including two abstracts (in French and English) have to be submitted to the following mailing address: **[jhcm2013@univ-lr.fr](mailto:jhcm2013@univ-lr.fr)**

CALL FOR PAPERS

III INTERNATIONAL CONFERENCE ON LUCA PACIOLI IN ACCOUNTING HISTORY  
III BALKANS AND MIDDLE EAST COUNTRIES CONFERENCE ON ACCOUNTING AND  
ACCOUNTING HISTORY (3rd BMAC)

June 19-22, 2013 Istanbul - Turkey

THE GREAT RENDEZVOUS OF ACCOUNTING HISTORY CULTURES

Istanbul is thought of as a meeting point for Middle Eastern and Balkan recording cultures along with the Mediterranean recording culture. Thus we foresee a few of the accounting history subjects evoked by this meeting to be:

- Mutual interaction of Mediterranean and Middle Eastern / Balkan recording cultures,
- Traces of past accounting methods affecting world accounting cultures,
- The development process of the double-entry accounting system throughout the world: 19th and 20th Centuries,
- The course of development by accounting history studies at the beginning of the 21st Century

IN ADDITION TO THESE ACCOUNTING HISTORY SUBJECTS:

- On the fringe of major auditing issues: happenings and expectations for the accounting profession in this respect,
- International accounting standards problems brought about by economic globalization
- Other suitable accounting and accounting history subjects of similar vein,

The III International Conference on Luca Pacioli in Accounting History will be the third in a series of conferences that were held in El Escorial (Spain) - 2009, and in Sansepolcro, Perugia and Florence (Italy) - 2011;

The III Balkans and Middle East Conference on Accounting and Accounting History (3.BMAC) is also the third in a series of other conferences that were held in Edirne (Turkey, towards the Balkans) - 2007, and in Istanbul (Turkey) - 2010.

These conferences aim to share our accounting history cultures in order to shed light on future progress. Thus, they aim to establish debate and evaluate recent accounting and auditing issues in the 21st Century.

June is one of the best touristic months for Turkey and Istanbul. Suitable activities will be placed in the conference program.

English is the official language of the conferences. The deadline for abstracts is February 18, 2013. In their abstract submissions, participants must mention the name of the conference to which they are applying.

Abstracts must be sent to "oktay\_guvenli@yahoo.co.uk". Accepted papers will be announced by March 29, 2013.

Prof. Oktay Güvemli PhD  
Conference co - Convenor

Prof. Esteban Hernandez - Esteve PhD  
Conference co - Convenor

**Info:**  
Halaskargazi Str. No. 113, Floor. 14, Koza Apt. 34380 Osmanbey - Istanbul - Turkey  
**Phone:** 0090 212 2481936, 0090 212 340 33 39 - **Fax:** 0090 212 231 01 69  
**Web site:** www.mufitad.org

İTÜ

Faculty of Management



AECA

Spanish Association for  
Accounting and Business  
Management



TÜRMOB

Union of Chambers of  
Certified Public Accountants  
Association of Turkey



MUFİTAD

Association of Accounting  
and Financial History  
Researches



Saint-Petersburg State University • Faculty of Economics  
Chaikovskogo street 62, Saint Petersburg, 190123 RUSSIA • +7 (812) 273-40-50 • www.econ.spbu.ru



**CALL FOR PAPERS**  
**INTERNATIONAL SCIENTIFIC CONFERENCE**  
**SOKOLOV READING**  
**“ACCOUNTING: VIEW FROM THE PAST INTO THE FUTURE”**  
**in commemoration of Professor Yaroslav V. Sokolov 75th anniversary**  
**April 11-12, 2013 • St.-Petersburg, Russia**

Dear Colleagues,

we invite you to participate in the International Scientific Conference, dedicated to the memory of Professor Yaroslav V. Sokolov. The whole point of the Conference is to bring scholars together to debate research directions on the history and theory of accounting. Thus we foresee following subjects to be reviewed by this meeting:

- Heritage of Professor Yaroslav Sokolov,
- Evolution of accounting paradigm,
- Mutual influence of national scientific schools of accounting,
- History of core themes: financial accounting, management accounting, analysis and audit,
- History of accounting in various locales, economic sectors and/or organizations,
- The harmonization of accounting and statistics,
- Outstanding scholars of the past and their contribution to the accounting science,
- Past, present and future of accounting profession,
- Interdisciplinary research: the relationship of accounting with other sciences.

Papers on other topics, related to accounting, also will be welcomed.

The Conference is held in St.-Petersburg, called the "Venice of the North", which has significant historical and cultural heritage and is thus a highly attractive tourist destination. Suitable activities will be placed in the conference program. Conference will take place in the University campus, situated in the city centre.

Submission details:

Russian and English are the official languages of the conference, so authors are invited to submit papers in either of these two languages. In all cases a 500 word abstract written in English is required. The presentations should also be translated into English.

The abstract should be emailed to [sokolov-reading@econ.spbu.ru](mailto:sokolov-reading@econ.spbu.ru) by **15 November 2012**. Authors will be notified if their paper has been accepted by 1 December 2012. Offers of acceptance will be made subject to receipt of a presentation or completed paper. These should be emailed to [sokolov-reading@econ.spbu.ru](mailto:sokolov-reading@econ.spbu.ru) by 28 February 2013.

The abstracts will form the basis of acceptance decisions although we reserve the right to request further information where there is uncertainty. The abstracts should cover the key areas of aims, research originality and method, its findings.

A selection of papers presented at the Conference will be published in the thematic collection of readings. Such papers will undergo conference scientific committee

reviewing procedures. Since committee engaged the editors of Russian and international accounting journals, some papers may be selected by them for publication.

### **Conference Scientific Committee**

Nikolay Skvortsov, Vice-Rector for Research of St.-Petersburg State University – *Chairman of the Conference Scientific Committee.*

Leonid Shneidman, Director of the Department of State Financial Control Regulation, Auditing, Accounting and Reporting of the Russian Federation Ministry of Finance – *Deputy Chairman of the Conference Scientific Committee.*

*Members of the Conference Scientific Committee:*

- David Alexander, Birmingham Business School, University of Birmingham, United Kingdom
- Yaan Alver, Tallin University of Technology, Estonia
- Franz Bytnez, Zhytomyr State Technological University, Ukraine
- Jean-Guy Degos, University Montesquieu – Bordeaux IV, France
- Irina Eliseeva, St.-Petersburg State University of Economics and Finance, Russian
- Academy of Science Sociological Institute, Journal “Finance and Business”, Russia
- Giuseppe Galassi, University of Parma, Italy
- Oktay Güvemli, Marmara University, Turkey
- Alexander Horin, Moscow State University, Russia
- Vitalyi Ivashkevich, Kazan State University, Russia
- Oleg Kolvah, Southern Federal University, Russia
- Valeryi Kovalev, St.-Petersburg State University, Russia
- Michail Kuter, Kuban State University, Russia
- Alexander Larionov, St.-Petersburg State University of Economics and Finance, Russia
- Yannick Lemarchand, Institut d'Economie et de Management de Nantes, France
- Jim McKinney, Robert H. Smith School of Business, University of Maryland, USA
- Margarita Melnik, Finance University under the Government of Russian Federation, Russia
- Dmitriy Pankov, Belarusian State Economic University, Republic of Belarus
- Gary John Previts, Weatherhead School of Management, Case Western Reserve University, USA
- Michail Pyatov, St.-Petersburg State University, Russia
- Jacques Richard, University Paris Dauphine, France
- Anatolyi Romanov, Finance University under the Government of Russian Federation, Russia
- Aleksander Shaposhnikov, Novosibirsky State University of Economy and Management, Russia
- Vyacheslav Sokolov, St.-Petersburg State University of Economics and Finance, Russia
- Nikolay Vrublevskiy, Journal “Accounting”, Russia
- Stephen Walker, Cardiff Business School, United Kingdom

### **Conference Organization and Locality**

- The Saint Petersburg State University is being supported in the organisation of the Conference by a management committee.
- Otar Margania, Dean of the Faculty of Economics, St. Petersburg State University – *Chairman of the Conference Management Committee*
- *Members of the Conference Management Committee:*
- Lyudmila Alehina, Sergey Belozеров, Vasyli Bykov, Artur Gazaryan, Tatyana Dukina, Olga Kaverina, Valeryi Kovalev, Svetlana Karelskaya, Dina Lvova, Irina Popova, Vyacheslav Skobara, Genrietta Soboleva, Natalya Sokolova, Olga Soldatenkova.
- Queries about the Conference should be directed to:
- Dina Lvova (e-mail: d.lvova@econ.spbu.ru, tel.: +7-911-9454093)
- Valeryi Kovalev (e-mail: v.kovalev@econ.spbu.ru, tel.: +7-921-7699209).
- Conference Official web page: [http://econ.spbu.ru/science/conferences\\_and\\_seminars/](http://econ.spbu.ru/science/conferences_and_seminars/)
- Conference e-mail address: [sokolov-reading@econ.spbu.ru](mailto:sokolov-reading@econ.spbu.ru)
- Faculty of Economics Campus post address: Tavricheskaya street 21-23, St.-Petersburg, 191123, Russia.

## **Introduction of the 8th Annual Conference of Accounting History Committee of the Accounting Society of China (2013)**

### **Background**

The history of accounting is so long that it can be dated back to prehistory times. In the modern times, accounting plays a controlling role in society by recording and providing economic information, thus making the research on accounting history of immense significance.

The Chinese market economy system has been established and developed rapidly since China's opening and reform in 1978. With the development of China's economy, China's accounting theory and practice have changed a lot. Under the leadership of elder accounting experts such as Li Baozhen, Yang Shizhan, Lou Erxing and so on, a large group of accounting scholars engaged in accounting history research and generated a series of research achievements, which promoted accounting history research. One of the most outstanding accounting history research experts is Professor Guo Daoyang, who is the Ph.D instructor of Zhongnan University of Economics and Law, associate director of Accounting Society of China, director of Accounting History Committee of Accounting Society of China. Professor Guo's research achievements are well known in the accounting academic circles all over the world. The research program of "Research on China's Accounting History" funded by China's National Social Science Foundation will summarize and comment on accounting development in the past years. This study will promote the development of China's accounting culture and emphasize the important role of China's accounting in world accounting development.

The Accounting History Committee of ASC has already held seven seminars on accounting history, which focus on Accounting Reforms Throughout the History, The Pattern of Accounting Development, Development of CPA, Accounting Development in New China, Accounting Development of Shanxi Banking Industry, Accounting History in Jiangsu and Zhejiang, The Development of Accounting Thoughts and Accounting Reforms in China's Enterprises.

In order to promote the academic exchange between Chinese and foreign accounting scholars, the 8th Annual Conference of Accounting History Committee of ASC will be held by:

**Henan University of Economics and Law  
July 18-22, 2013  
Zhengzhou, Henan Province.**

Henan province is the birthplace of Chinese civilization and the cultural center of the Xia and Shang dynasty. Therefore, Henan plays an important role in China's history, especially the culture development. What's more important, Henan's accounting culture is of great significance to the origin of accounting thoughts, accounting behavior. In the historians' mind, the study of any science must be started from its

origin, accounting history research is no exception. Therefore, the conference held in Henan and focus on the study of accounting development and accounting thoughts in Xia, Shang and Zhou dynasty is to trace the origins of accounting historical culture.

### Call for Papers

The announce calls for papers to all Chinese and international academics and scholars, and the authors of selected papers will be invited to attend the seminar.

#### A. Topics may include, but are not limited to, the following areas:

1. The contribution of the China's original accounting culture to the world
2. Interconnected textual research of the original accounting culture and the culture of the Xia dynasty.
3. Accounting legal system textual research in the bamboo slips of Qin and Han dynasties.
4. Shangjizhi (Palace audit) textual research in the bamboo slips of Qin and Han dynasties.
5. Ancient temples accounting textual research based on Dunhuang historical data.
6. Business culture in Shanxi and banking accounting research.
7. Business culture in Zhejiang and banking accounting research.
8. Capitalist economic relationships bud in the late Ming dynasty and China's accounting development.
9. The power corruption and accounting fraud in Qing dynasty.
10. Revolutionary base areas and the accounting development research before the establishment of the People's Republic of China.
11. China's accounting development research of the People's Republic of China.
12. Other issues related to accounting history research.

Normative research, empirical reserach and history research and other research methods are accepted. Only unpublished paper should be submitted. The selected paper will be presented by the author in Chinese or English in the meeting.

#### B. Other tips

1. The submission deadline is **March 31, 2013**. The notice will be sent out before **April 30, 2013**.
2. The cover of paper should include the paper's title and the information of author ( name, affiliation, position, title, contact methods, etc..)
3. The first page of paper should include the following contents: Chinese title, Chinese abstract (150 words), Chinese keywords (no more than 5), which all use in Song typeface number five words; English title, English abstract, English keywords, which all use in ten Times New Roman fonts.
4. Paper could be written in Chinese or English. The format of paper should comply with the requirements of the Chinese magazine "*Accounting Research*".
5. Please enclosed your paper as an attachment (PDF or Word format) and sent it to [kjsnh2013@163.com](mailto:kjsnh2013@163.com). The name of the attachment should be in this format-- "author-paper title". Please also indicate the subject of email as "accounting history academic conference paper" .
6. Contacts:  
Mr. Tang: +86-0371-63519079 (fax), +86-13598082560  
Mr. Fang: +86-13676934169

Accounting History Committee of ASC  
Henan University of Economics and Law

# Accounting History

## The seventh *Accounting History* International Conference

### “Innovation in accounting thought and practice: Lessons from the past”

Seville, Spain  
25-27 September, 2013

Sponsored by: Department of Business Administration, Universidad Pablo de Olavide, de Sevilla, Department of Accounting, Universidad de Sevilla  
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. The conference will take place in a city whose rich heritage extends from the Phoenicians to the Bourbon Dynasty. Seville was the main European harbour for more than 200 years and the source of significant developments in business and trade which also fostered innovations in accounting practice and accounting thought. Authors are therefore encouraged to address topics on innovation in accounting thought and practice which have had a pivotal or significant impact on industries, firms and academic communities, including:

- Innovations in public sector accounting;
- Innovations within auditing firms;
- Innovations in taxation;
- Innovations in the regulation of the profession and standard setting processes;
- New approaches to studying accounting history;
- Accounting education and innovation;
- The role of academics in the development of innovation;
- Understanding and developing innovations derived from business crises;
- Accounting innovations with an international dimension.

**Submission and Review of Papers:** Papers written in the English language should be submitted electronically no later than **15 April 2013** to [7ahic@rmit.edu.au](mailto:7ahic@rmit.edu.au). All papers will be subject to a double-blind refereeing process and will be published on the Conference Web site, as refereed conference proceedings, unless otherwise advised. A special issue of the journal on the conference theme will be published following the event.

**Notification of Acceptance:** Notification of papers accepted for inclusion in the conference program will be made by **5 June 2013**.

Conference information is available at the Conference Website: [www.7ahic-seville2013.com](http://www.7ahic-seville2013.com)  
Inquiries may be directed to the Conference Convenor, Juan Baños, Universidad Pablo de Olavide, de Sevilla, at the following e-mail address: [jbasan@upo.es](mailto:jbasan@upo.es)

Information about visiting Seville can be found at <http://www.andalucia.org/destinos/provincias/sevilla> and for visiting Spain see <http://www.spain.info/>

# Accounting History

## Call for Research Proposals

### The fourth *Accounting History* International Emerging Scholars' Colloquium

Seville, Spain, 25 September 2013

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 history, and who seek to obtain feedback from senior faculty members on their historical accounting research projects in an intellectually stimulating environment.

The fourth *Accounting History* International Emerging Scholars' Colloquium (4AHIESC) will be held as part of the seventh *Accounting History* International Conference (7AHIC) being held in Seville, Spain during 25-27 September 2013. The 4AHIESC will be conducted on the first day of the 7AHIC, prior to registration and the opening reception, enabling up to ten emerging scholars in accounting history to present their research proposals.

Academic members of a panel comment on the formal presentations made by each participant and offer constructive advice and encouragement to all presenters.

The following senior faculty members have been confirmed for the 4AHIESC panel:

- Marcia Annisette, York University, Canada
- Garry Carnegie, RMIT University, Australia
- Fernando Gutiérrez Hidalgo, Universidad Pablo de Olavide, Spain
- Marta Macías, Universidad Carlos III de Madrid, Spain
- Christopher Napier, Royal Holloway, University of London, UK
- Brian West, University of Ballarat, Australia.

Individuals who wish to express an interest in attending the 4AHIESC are requested to forward their research proposals, brief biographical details and a CV to Brian West no later than 12 July 2013 at the following address: [7ahic@rmit.edu.au](mailto:7ahic@rmit.edu.au)

Research proposals of no more than six pages (double spaced) should contain the following information:

1. Project (working) title;
2. Background to the study (or scenario for investigation);
3. Main research objective to be stated in a single, concise sentence;
4. Concise statement of key research question(s);
5. Research methodology;
6. Period selection;
7. Limitations of the study;
8. Expected (original) contribution of the study to the literature;
9. List of no more than 12 key references relating to the proposed study;

Formal invitations to attend the Colloquium will be issued on receipt and review of research proposals. Further details about the 7AHIC are found at the following site: [www.7ahic-seville2013.com](http://www.7ahic-seville2013.com)



# Accounting History

## Call for Papers Accounting's Past in Sport

In most countries, sporting organisations are economically and socially important. Sports such as basketball, cricket, football (in its various forms), golf and hockey contribute significantly to shaping the cultures, communities and societies across the globe. While covering a diversity of activities, sport is likewise delivered and managed by means of a plethora of organisational structures from large for-profit corporate bodies to local volunteer-based community clubs. However, one factor common to all sporting organisations, both now and in the past, is the need to account and to be accountable.

A special issue of *Accounting History* on the above titled theme is scheduled to be published in the first half of 2015.

Topics for this special issue may include, but are not limited to, areas such as:

- Accounting practices in sport and/or sporting organisations
- Accountability and reporting by sporting organisations
- The diverse sources of funding in sport and their consequences for shaping notions of accountability and success
- The role of accounting in shaping the development of sporting organisations, or sports as a whole
- The interplay between sport and accounting and the development of national culture, or community social capital
- The relationship between financial (“off-field”) success and sporting (“on-field”) success
- Accountants’ contribution to sport, or the influence of sports or sporting culture on accountants and accounting practice
- Creative accounting, fraud and accounting scandals in sport

Potential contributors are encouraged to interpret the theme broadly using diverse theoretical and methodological perspectives. Submissions are particularly encouraged which explore the multiple, complex and disconnected factors shaping accounting’s past in sport and which seek to identify the impacts of accounting on organisational and social functioning. Likewise, papers published in this special issue need not be constrained by focusing only on large, national or international sports and organisations. Contributions which focus on accounting and sport in local settings are also welcome.

Submissions must be written in English and forwarded electronically to the guest editors by 30 September 2013. Manuscripts will be subject to the usual double blind review process of *Accounting History*.

**Guest editors:** Potential contributors are invited to contact the guest editors to discuss their proposed topics: Brad Potter, University of Melbourne, email: [bnpotter@unimelb.edu.au](mailto:bnpotter@unimelb.edu.au) and Margaret Lightbody, University of South Australia, email: [margaret.lightbody@unisa.edu.au](mailto:margaret.lightbody@unisa.edu.au)



# Academy of Accounting Historians

UNIVERSITY OF  
WISCONSIN  
OSHKOSH

## 2013 Research Conference

October 17-20, 2013 • Oshkosh, Wisconsin, USA

### CALL FOR PAPERS

Oshkosh (population 65,000) is located at the southern end of Wisconsin's Fox River Valley, about 40 miles from the northern mouth of the river into Lake Michigan at Green Bay. This area of Wisconsin is a Statistical Metropolitan Area of about 750,000 people distributed over some twenty different cities.

Since the explorations of Jean Nicolet in the early 1600's, The Fox River Valley of Wisconsin has been a busy crossroads of entrepreneurial activity from the fur trade in the 17th century to lumbering and papermaking in the 19th century to becoming the center of sport aviation in the twentieth century. Home to both the John Birch Society and the Henry Houdini Museum, the Fox River Valley stands as a monument to the entrepreneurial spirit.

It is, then, fitting that the historical theme of the Conference focuses on Accounting and Entrepreneurship in all its many forms. However, papers on other topics are gladly accepted.

**Submissions:** Papers for presentation should include an abstract and be submitted electronically as an attachment in WORD format to: Joann Noe Cross at [crossj@uwosh.edu](mailto:crossj@uwosh.edu) by **August 1, 2013**. Papers submitted to the conference for presentation will be blind reviewed.

Although the conference fee has not been determined at this time, every effort will be made to keep the cost as low as possible.

#### Travel Information

Overnight facilities will be offered both at the newly renovated downtown Oshkosh hotel and conference center. All conference activities are intended to be within a block of this location and transportation will be provided for any events further afield.

The nearest airport to Oshkosh is Appleton Outagamie County Airport (ATW) which is serviced by Delta (from Detroit, Minneapolis-St Paul and Atlanta) and United (from Chicago O'Hare) as well as less familiar carriers. Both Green Bay (40 miles to the north) and Milwaukee (90 miles to the south) also have frequent flights from major USA hubs.

Interesting historical sites in this area include a multitude of Museums including that of the Experimental Aircraft Association and extensive water-based recreation facilities.

**A**ccounting

**H**istory

**R**evue

Call for Papers

## Histories of Accounting and the Hospital

Hospitals are not only bastions of modern medicine but also major sites of economic activity. Together with other health services, they now account for more than 10 per cent of GDP in many developed countries. Amid increasing concerns about the cost of health services, the hospital has become a major focus of accounting research. Much emphasis has been placed on studying accounting practices in the contemporary hospital setting. The historical development of such practices remains substantially unexplored. A forthcoming special issue of *Accounting History Review* will focus on the history of hospital accounting to stimulate further research in this emerging field.

The special issue will adopt wide parameters in relation to the period and location studied. To encourage innovative and interdisciplinary research on hospital accounting papers drawing on a range of methodological and theoretical approaches will be considered and a definition of accounting will be adopted which extends beyond the mere recording of financial transactions. Moreover, reflecting historical notions of the hospital as a place offering moral and spiritual support as well as medical treatment, we encourage submissions focusing on institutions concerned with broader social functions such as the care of the poor and needy, both in terms of their physical and spiritual wellbeing.

Topics for the special issue may include, but are not limited to, historical aspects of the following:

- Accounting and the hospital economy
- Accounting for hospital organisation at the regional and/or national level
- Accounting for medical practice and accounting by medical and allied professionals
- Accounting in small or cottage hospitals
- Accounting in the pre-modern hospital
- Hospital accounting in its social and institutional contexts
- The state and hospital accounting
- Performance measurement in the hospital setting
- Issues relating to auditing and accountability in the hospital
- The relationship between financial and medical knowledge in the hospital

The professionalisation of hospital accountants, and organisations of healthcare accounting and finance professionals

The submission deadline is **28 February 2014**, but earlier submissions are welcomed. Manuscripts should be sent electronically to the guest editors, Florian Gebreiter (f.gebreiter1@aston.ac.uk) and William Jackson (w.jackson@hw.ac.uk). Submissions should follow the style guidelines of *Accounting History Review* and will be subject to double-blind review. Potential contributors are encouraged to contact the guest editors at their earliest convenience.



## **ANNOUNCEMENT**

### **14TH WORLD CONGRESS OF ACCOUNTING HISTORIANS**

#### **PESCARA, ITALY, SUMMER 2016**

Much time has passed since the "Fourth International Congress of the History of Accountancy" was successfully organized in Pisa in 1984 by Tito Antoni. The University Gabriele d'Annunzio ([www.unich.it](http://www.unich.it)) will be proud to host in 2016 the World Congress of Accounting Historians, which will take place in Pescara, the attractive Italian seaside resort. Connections to many international destinations are available through Abruzzo International Airport (<http://www.abruzzoairport.com/>). Pescara is also conveniently located for delegates travelling via airports in Rome. The Abruzzo region features many sites of historical interest, boasts a splendid national park, and is renowned for its wine, oil, pasta and other culinary delights.

Supported by the Italian Society of Accounting History (SISR), the 14th WCAH will provide an international platform for scholars from around the world to present and discuss research across the full range of accounting history topics and methodological and theoretical perspectives. Papers in all fields of accounting history research are invited, with general strands and categories to be specified at a later stage.

#### **Submission details:**

Full papers are to be submitted in English and will be subject to the refereeing process. Accepted papers will be assigned to parallel sessions. All accepted papers will be published on the conference website, as refereed conference proceedings, unless otherwise advised.

#### **Symposium:**

A symposium will be organized during the WCAH, where a panel of editors and delegates representing accounting and accounting history journals will be represented. The symposium will focus on the status of research in the field, and trends in the research agenda.

#### **Conference information and inquiries:**

Conference information and inquiries may be directed to the Convenor, Massimo Sargiacomo, University G.d'Annunzio, at the following e-mail address: [msargiacomo@unich.it](mailto:msargiacomo@unich.it)



# The Accounting Historians Notebook

## Call for Papers

The Editor of *The Accounting Historians Notebook* is looking for article submissions suitable for publication within the Notebook. Articles for consideration should be of broad interest to Academy members. Articles might be considered unlikely to be published in established accounting journals because of topic or short length. Possible topics might include: accounting history research techniques, equipment and software useful to history research, and descriptions of accounting archives and large accounting resource collections. Papers should be sent in electronic form (via e-mail if possible) to Jim McKinney at: [jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu)

Look for  
The Academy of Accounting  
Historians at  
our web address:  
***<http://www.aahhq.org/>***