

# Accounting Historians Notebook

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## Accounting History Conferences Selected Accounting History Presentations

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# Accounting History Conferences Selected Accounting History Presentations



**5<sup>th</sup>** WORKSHOP  
IN ACCOUNTING HISTORY  
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)

## The Fifth Accounting History Meeting of the Accounting History Commission - Portuguese Registered Accountants (Ordem dos Técnicos Oficiais de Contas- OTOC)

**NOVEMBER 9, 2012 • LISBON, PORTUGAL**

About 250 registered accountants and members of the Accounting History Commission attended the Fifth Accounting History Meeting of the Accounting History Commission that was held at the Portuguese National Archives, *Torre do Tombo*. At the opening session, under the motto “history helps us to construct the future”, Armando Marques, Vice Chairman of the Board of Directors of OTOC, emphasized that “looking into the past makes us understand the present.” The President of the Accounting History Commission, Lúcia Lima Rodrigues, highlighted the importance of the Accounting History Meeting being held at the National Archives. She drew attention to the fact that there were many accounting documents waiting to be discovered at the Archives. Professor Rodrigues paid a tribute to Cunha Guimarães, President of the OTOC Supervisory Board and Board Member of the Accounting History Commission, who died on 1st May. She also expressed appreciation for the generous gesture of the new Board Member of the Accounting History Commission, Professor Hermâni O. Carqueja, who donated to OTOC several (now) antiquated accounting machines. This donation launched the idea of establishing a museum of Accounting in OTOC headquarters. Some of the machines donated were featured in the abstracts book provided to the members attending the meeting.

Professor Carqueja presented the inaugural speech: “Three books on Philosophy, Accounts and Accounting in the first quarter of twentieth century”. The books he reviewed were: *The Philosophy of Accounts* by Charles Ezra Sprague; *Essai de Philosophie Comptable* by Jean Bournisien; and *La Philosophie de la Comptabilité* by

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Georges Leclercq. The speaker stressed that “the current conceptual framework (which establishes the objectives, the qualitative characteristics of accounting information and the definitions of accounting) has no better foundation than the texts of these authors from the first quarter of the twentieth century.



**Rita Cordeiro, Lúcia Lima Rodrigues, Armando Marques, Leonor F. Ferreira,  
and Hernâni Carqueja**

In the second panel session on “Accounting and Taxation Thought”, which was chaired by the president of the Accounting History Commission, Lúcia Lima Rodrigues, Ilídio Lopes presented the paper “Schmalenbach and price adjustment: the accounting fundamentals”. Lopes’ presentation was “a reflection and a tribute to Schmalenbach”. Contextualizing Schmalenbach’s research in the First World War and the post-war German crisis, he concluded that the indexation of prices provided homogeneity, comparability and meaning to financial reporting. The next speaker, Miguel Gonçalves, presented a biography of an eighteenth century business man in Portugal: José Francisco da Cruz. Cruz was a friend of the Portuguese Prime Minister Marquis of Pombal (1699 to 1782) and the General Treasurer of the Royal Treasury. Cruz and his brothers were important merchants and shareholders of the monopolist companies Pombal established in the mid eighteenth century. Then, Carlos Faísca and Bruno Lopes, two early career researchers, talked about the tenth tax (income tax or tithe), with a special focus in the Alto Alentejo (a region of Portugal) in the Old Regime (eighteenth century).

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The Fifth Meeting of the Accounting History Commission was also an opportunity to sign a protocol between the Portuguese Association of Economic and Social History (Associação Portuguesa de História Económica e Social- APHES) and OTOC. Armando Marques, Vice Chairman of the Board of Directors of OTOC and Jaime Reis, President the APHES, emphasized the objectives of this agreement: to promote joint research on topics of interest to members of both associations.



**Jaime Reis (President of Portuguese Association of Economic and Social History) and Armando Marques (Vice Chairman of the Board of Directors of OTOC)**

After lunch, a movie about “The story of National Archives of *Torre do Tombo*” was presented. Staff from the National Archives (Office of External Relations and Cooperation) also demonstrated several ways of accessing data online by searching the archives website. To reinforce this, Jorge Martins, the next presenter, spoke about the “*Real Tobacco Factory*”. He made it clear that his paper was largely supported by documents he found in the *Torre do Tombo*. The *Real Tobacco Factory* was in production for a long period: approximately 170 years, covering eight reigns, and several accounting models. The after lunch panel titled “Evolution of the accounting profession: professional practices and organization of the profession” was chaired by Leonor Ferreira, a member of the Accounting History Commission, and included two more papers. Armando Marques reviewed the key historical events of the Portuguese Registered Accountants (*OTOC*). He reported that despite the youngness of the association (17 years), it was not easy to summarize in only 30 minutes all of the association’s historical achievements: regulations, elections, journals, awards, health and social support to members, and much more that he could testify as a great actor of *OTOC*’s history.

Alves da Silva, an honorary member of *OTOC* spoke about the Congress of Accountants in Munich, in 1977. In response to reported fears that the accounting profession may lose importance in the coming years, Alves da Silva, with his typical sense of humor, was reassuring: “Do not worry since the accounting profession will not end. An

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entrepreneur has three counselors: the priest, the doctor and the accountant. He never will do anything without the accountant”.

The last speaker was Jorge Tua Pereda, from Spain. He presented a paper titled: “Accounting in the Enlightenment: biographical sources”. He defined the Enlightenment as an “interesting social and economic movement that boosted the main countries in Europe during the eighteenth century.” He summarized several of the great number of accounting history papers that have study this period.

Manuel dos Santos, chairman of the Assembly of *OTOC* closed the meeting. He argued that accountants should have pride in the job they perform because of the connections accounting has with the fields of culture and research. He took the opportunity to read a poem (“The anarchist banker”) from an important Portuguese poet, Fernando Pessoa (1888-1935), who also was a clerk. This poem is very relevant in the present context of the Portuguese financial crisis.



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

MARCH 27—29, 2013 • LA ROCHELLE, FRANCE

### March 27, 2013 PhD Workshop

Véronique Blum, *Les justifications historiques pour une norme propre à l'activité d'extraction entre la résolution des conflits d'agence et la logique de marché.*

Catherine Bonne, *Syndicalisme et gestion environnementale*

Abdelghani Ougazzou, *Histoire récente du concept d'intelligence économique*  
Nathalie Piot, *L'Ecole du Chef d'entreprise, l'ECE : quelle(s) doctrine(s) enseignées, quelle(s) doctrine(s) appliquées en son sein?*

Marie-Christine Touchelay, *L'emprise des entreprises sucrières sur le territoire de Guadeloupe, 1938-1968.*

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Maud Villeret, *Commercer, produire, consommer le sucre au XVIIIe siècle (l'exemple de la vallée ligérienne)*.

### March 28, 2013

#### Plenary Session:

Corine Eyraud, *Quantification et sociologie [Quantification and Sociology]*.

#### 11:15-12:45 Parallel Workshops:

##### La culture du chiffre / Numbers in

##### Management:

Chair: B. Touchelay

H. Zimnovitch, Y. Lemarchand, *Les prix de cession interne chez Commentry-Fourchambault dans le second 19ème siècle*

C. Poivret, *L'importance de la comptabilité au XIXème siècle et au début du XXIème siècle en France ou « la prédominance du chiffre » dans la gestion*

M. A. Dakkam, *Le calcul du prix de revient dans le secteur ferroviaire en France des origines à 1883 : entre savoirs théoriques et savoirs d'action*

##### Les décomptes de l'industrie / Detailing Industry:

Chair: M. Nikitin

T. Boyns, *Enumerating the Welsh-French Coal Trade*

M. Kończyk-Petit, *Case Study of a Series of Mergers in the French Steel*

N. Antheaume, N. Barbu, M. Catalo, *30 ans de contrôle de gestion au service de l'informatique chez le groupe Bénéteau*

#### 14:15-15:30 Parallel Workshops:

##### Utopies (nature et possibilité du chiffre) /Utopias – The Nature and Possibilities of Numbers:

Chair: P. Robic

D. Alexander, *The Reality of Numbers, and the Number of Realities*

J. Bouineau, *Le chiffre dans L'Utopie de Thomas More*

##### Réformer par le chiffre / Reform Through Numbers:

Chair: H. Zimnovitch

T. Depecker, N. Joly, *L'exploitation agricole conquise par le chiffre : rationalités économique, technique et managériale à l'œuvre au début du XIXe siècle (1800-1850)*

N. Angelé-Halgand, T. Garrot, *Au nom de l'efficacité : Le soin sous l'emprise du chiffre*

#### 15:45-17:15 Parallel Workshops:

##### Célébrer le chiffre / Celebrity Numbers and Numbers for Celebration:

Chair: J. Bouineau

E. Briot, *Le 5 de Chanel, numéro gagnant de la parfumerie*

P. Robic, *La fête d'anniversaire. Une mesure et un vecteur de pérennité de l'entreprise familiale*

L. Brunet-Hunault, *Les chiffres comme effets de vérité dans le discours publicitaire*

##### Evaluer (la décision publique) / Auditing (Public Decision):

Chair: P. Verheyde

A. Mazeaud, G. Gourgues, *Quantifier la démocratie régionale. Pratiques et usages de la « mise en chiffres »*

R. Tréhin-Lalanne, *“Le miroir” de la comparaison internationale. Politiques et mises en scène des chiffres sur l'éducation dans la “société de la connaissance”*

F. Shawki, *Policy Formulation and Evaluation: The Case of Cotton Production in Egypt*

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**March 29, 2013**

**9:20-10:40 Parallel Workshops:**

**Science & technique au service des comptes / Science and Technique in the Service of Accounts:**

Chair : D. Alexander

J.-G. Degos, *La magie des chiffres en tableaux. Matrices, graphes et chaînes de Markov : l'apport de la science à la technique*

J.P. Cosenza, C.A. De Rocchi, *The Automation of Bookkeeping Records in Brazil: Development and Use of Threefold Sheet System*

**La fabrique du chiffre / The Manufacture of Numbers:**

Chair: C. Vuillermot

B. Touchelay, *La fabuleuse histoire de l'indice des prix de détail en France*

P. Verheyde, *La bataille des chiffres. La question des réparations au lendemain de la Première Guerre mondiale*

**11:15-12:45 Parallel Workshops:**

**Rationaliser – au risque du taylorisme / Rationalisation – Risking Taylorism:**

Chair: E. Briot

P. Labardin, *Le déclassement spatial des comptables salariés. Le cas Pont-à-Mousson*

T. Le Texier, *Le référentiel managérial dans le cinéma institutionnel américain (1940-1970)*

E. Lamendour, *Mesurer l'audience*

**Le secret des chiffres : dissimuler ou révéler / Numerical Secret: To Reveal or Not to Reveal:**

Chair : J.-L. Rossignol

C. Vuillermot, *Le chiffre : de l'absence à l'obsession (150 ans de discours de Paribas à ses actionnaires)*

C. Bonne, *Démystifier les chiffres : le rôle des syndicats de travailleurs*

M. Floquet, M. Nikitin, *Faut-il diffuser de l'information financière aux salariés ? Le cas de trois Comités d'Entreprise de la sidérurgie française de 1945 à 1982*

**14:30-15:50 Parallel Workshops:**

**Les réalités derrière les chiffres / The Realities Behind the Numbers:**

Chair: T. Boyns

T. Farcas, *Eastern European Accounting History Insights: Contributions of Dumitru Voinea (1893-1976) to the Development of Accounting and Accounting Education in Romania*

D. Alexander, R.V. Mustata, and C. G. Bonaci, *Accounting Numbers and Roma Slaves in the 19th Century*