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Calls for papers and other announcements

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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.



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



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.pu.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.pu.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/
- Conference e-mail address: 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. 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

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.muftad.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



JOIN ACADEMY MEMBERS AND GUESTS
AT THE AMERICAN ACCOUNTING ASSOCIATION
ANNUAL MEETING
ANAHEIM, CALIFORNIA, SUNDAY, AUGUST 4, 2013
1:00 – 4:30 PM



CPE WORKSHOP:
***ACCOUNTING HISTORY BOOT CAMP,
PART 2:
ADDITIONAL TOPICS IN
ACCOUNTING HISTORY RESEARCH***

Topics will include:

- Updates on sources of data and archives
- On-line digital resources
- Designing a doctoral accounting history course
- Publishing opportunities and conference announcements
- Additional theories of accounting history research
- Sample topics
- Panel discussion with Academy veterans
- Q & A with workshop attendees and Academy members

Here's your opportunity to dig deeper into accounting history research with these additional topics. Whether you are new to accounting history research or an experienced pro, earn valuable CPE credits and gain practical knowledge from Academy members. First-time members can join the Academy of Accounting Historians at a special price only at this event!

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 29 April 2013 to 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
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

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

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

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 and Margaret Lightbody, University of South Australia, email: margaret.lightbody@unisa.edu.au

Call for Papers
Bordeaux University and Kedge Business School
International Symposium
October 4, 2013
Bordeaux, France
The Economics, Accounting and Finance of Major
Projects: Historical Perspectives (Waterways, Space
Programs, Channel Tunnel, New Cities)

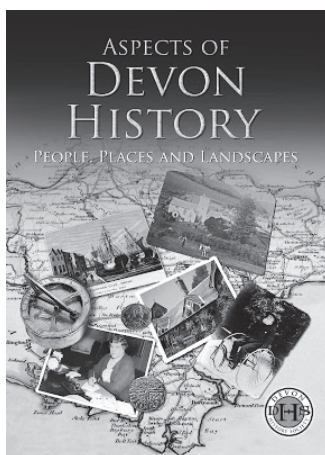
The great questions are:

- Innovations in accounting and finance of Major Projects
- The solutions breaking with current practices.
The role of macro-economic and institutional practices in the emergence of major projects.
- The extension or the evolution theory in economics and management science.

For more information contact: Jean-Guy Degos at jgdegos@wanadoo.fr

Have You Seen?

The Devon History Society is pleased to announce the publication of its 40th Anniversary celebratory book *Aspects of Devon History: People, Places and Landscapes*. with a chapter by R.H.Parker, 'The Contingent Career Path of the Young George. O. May' See <http://www.devonhistorysociety.org.uk> for further details and purchase.





Academy of Accounting Historians

UNIVERSITY OF
WISCONSIN
OSHKOSH

2013 40th Anniversary Conference October 17-19, 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.

We are planning a plenary session describing the History of the Academy of Accounting Historians; a visit to the Experimental Aircraft Association Museum (the largest sport aviation organization in the world); perhaps a tour of Kimberly Clark or other Paper Industry sites (if sufficient interest) and an opening reception at the University of Wisconsin Oshkosh's new College of Business building Sage Hall.

Submissions: Complete 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 by **June 1, 2013**. Papers submitted to the conference for presentation will be blind reviewed.

Travel Information

Oshkosh (Outagamie Regional Airport – ATW) is easily reachable from every major United States of America Hub including Detroit, Minneapolis, Atlanta, Chicago and others. Transportation to and from Oshkosh will be provided if arranged in advance when registering for the Conference.

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

Registration opens July 1, 2013

Accounting
History
Revue

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.

Accounting and the First World War

2014 marks the centenary of the outbreak of World War I, considered by many historians to be the defining event of the twentieth century. Not only was 'the war to end all wars' unprecedented in the scale of destruction, it also contributed to the demise of empires, redistributed global economic power, and encouraged revolutions and nationalist movements. The peace settlement established new concepts of collective security but also laid the foundations for the rise of fascism and World War II. Within nation states 'total war' necessitated substantial increases in the power of central government, mass mobilisation, and altered relations between capital and labour. The war is credited with accelerating the rate of social and cultural change.

The First World War is established as a significant event in the history of accounting. Accounting historians debate the impact of the war on the advance of cost accounting and whether the conflict hastened cost accountants' 'coming into the light'. During the war accounting was implicated in social discord. The war gave impetus to the claims of women to enter the profession, encouraged demands for accounting in higher education and altered the work performed by accounting practitioners. Wartime thrift campaigns stressed the importance of accounting at home. More broadly, researchers of the accounting history of the military have contended that the world wars are deserving of much greater attention.

A special issue of *AHR* will focus on accounting histories of the First World War. A conference, to be held in September 2014, will be aligned to events commemorating the year in which the conflict began.

In addition to offering new insights to established themes, papers are invited which explore the following in relation to the war and its aftermath. Accounting for: destruction, atrocity, reparations and reconstruction • Accounting and: mobilisation, the organisation and control of production, the rationalisation of slaughter, the regulation of consumption, demobilisation, the demise of empire, remembrance • Taxation and financing the war • The development of accounting concepts and regulation • The audit of war • Impacts on the accountancy profession, firms and accounting labour • Developments in accounting education and training • Accounting, management and strategy in wartime • War, accounting and social and political transformations • Accounting and the post-war settlement.

Papers relating to diverse locations and drawing on a range of methodological and theoretical approaches will be considered. Studies of accounting focussed at the organisational, sectoral, national or supranational level are welcome.

Manuscripts should be sent electronically to the editors, Warwick Funnell (w.n.funnell@kent.ac.uk) and Stephen P. Walker (walker.sp@gmail.com), before **28 February 2014** and follow the style guidelines of *Accounting History Review*. Submissions will be subject to double-blind review.

Accounting History

Call for Papers

Accounting and Charities in Historical Perspective

The growth of charitable activities worldwide for hundreds of years is most often seen either as a response to gaps in or as complementary to government-provided services. Different jurisdictions have very specific rules and practices concerning the definition of what constitute charitable purposes, and the extent to which donors are provided with tax incentives. There is also a complex mix of stakeholders interested in the proper functioning of charities, representing both a diverse group of funding agencies and beneficiaries. Financial reporting by charities is most often perceived as discharging a stewardship function. Therefore, a need exists for a strong body of historical research to better appreciate the nature of, and prospect for, effective and efficient charities, and related accounting and auditing issues. Cultural distinctions in the role and range of charitable activities in different countries are also pertinent for investigation.

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

- Accounting and accountability in secular or religious charities
- Accounting in the interrelations between charities, local governments and the State
- Social dimensions of accounting in charitable organisations
- Accounting practices in charities dealing with specific situations of misfortune (famine, plague, natural disasters, wars, and so on)
- Charities' accounting and financial reporting regulation
- Auditing practices/financial fraud in charitable organisations
- Accountants in charitable organisations or prominent contributors to accounting development in charities

Potential contributors are encouraged to interpret these themes broadly, adopting diverse theoretical and methodological perspectives. Submissions are particularly encouraged which investigate such topics in the light of the different social and economic elements shaping accounting, accountability and auditing in charities. In turn, researchers are also encouraged to identify the impacts of accounting, accountability and auditing on charities and communities.

Submissions must be written in English and forwarded electronically to the Guest Editors by **30 September 2014**. This special issue is scheduled to be published in the first half of 2016. Manuscripts will be subject to the usual double blind review process of *Accounting History*.

Potential contributors are invited to contact the Guest Editors to discuss their proposed topics.

Guest Editors:

Rachel Baskerville, Victoria University of Wellington, New Zealand, email: rachel.baskerville@vuw.ac.nz

Stefania Servalli, University of Bergamo, Italy, email: stefania.servalli@unibg.it



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) 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