

# Accounting Historians Notebook

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Article 2

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April 2013

## Accounting Historians Notebook, 2013, Vol. 36, no. 1 (April) [whole issue]

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# The Accounting Historians Notebook

Vol. 36, No. 1

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April 2013

## Two New AAH Awards

Beginning in 2013, the Academy of Accounting Historians will present two new awards each funded by a separate generous anonymous donor.

The Barbara D. Merino Award for Excellence in Accounting History Publication was established to annually award the author of the best book on an accounting historical topic published in a given year. An annual award in the amount of \$1000 shall be made to the author of the best book published.

The Alfred R. Roberts Memorial Research Award was named in honor of Dr. Alfred R. Roberts, second President and long serving Secretary of the Academy, and provides grants for research which seek to support the 35 goals identified by Professor Emeritus Richard Vangermeersch as to accounting history research, as identified in the April 2012 issue of the *Accounting Historians Notebook*. Grants will be awarded to Academy members for the actualization of ideas to increase the scope of the history of accounting.

The call for nominations appears in this issue and the Academy website.

## Academy Website Moves to New Web Platform

After three years with our previous web hosting service the Academy changed web platforms in late 2012. After experience difficulties in navigation and membership renewal for most of the last three years the Academy Executive Committee made the decision to migrate to a new hosting service in order to provide our members with a better user experience.

Our Academy Administrative Coordinator, Tiffany Welch, upon changing platforms promptly redesigned the website and has done an excellent job at it. The Academy hopes that its members will be pleased with the new services. Please send updates, corrections, and announcements for the website to Tiffany at [acchistory@case.edu](mailto:acchistory@case.edu).

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### AAH WEB ADDRESS

<http://www.aahhq.org/>

## THE ACCOUNTING HISTORIANS NOTEBOOK

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# PhD Syllabus of Seminar in Accounting History

**The University of Mississippi  
Patterson School of Accountancy  
ACCOUNTANCY 607  
ACCOUNTING RESEARCH SEMINAR  
Fall, 2012**

**Dr. Dale L. Flesher, CPA, CMA, CIA, CGFM, CFE, CFM,  
CGMA**

**Arthur Andersen Alumni Professor of Accountancy &  
Associate Dean**

Telephone XXX-XXXX (office) or XXX-XXXX (home)

Office: 200-E Conner E-mail: acdlf@olemiss.edu

**TEXTBOOKS:** Writing the Doctoral Dissertation, by Davis and Parker.  
A History of Accounting in the USA, by Previts & Merino.

**PREREQUISITE:** A passion for research.

## **COURSE OBJECTIVES:**

1. To familiarize the student with methods of inquiry and research.
2. To provide the student with a laboratory for developing skills in written and oral communication.
3. To better acquaint the student with the availability of data sources and their evaluation.
4. To provide a broader perspective on contemporary and historical research in accounting.
5. To provide students with a historical foundation which will permit them to understand why accountancy is where it is today.
6. To help students avoid “financial amnesia” and reduce the likelihood of future market panics, crises, and crashes.

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**GOAL:** Achievement of these objectives will result in a student better able to evaluate the literature of accounting and related fields, and to permit the student to contribute to that literature if desired. It is hoped that the doctoral students will be able to get one or more publications out of the papers prepared for this class, and one or more dissertation ideas.

**COURSE AGENDA:**

**First week (August 23):**

- Orientation
- Visit Conner Hall libraries.

**Second Week (August 30):**

- Visit archives in library.
- SERENDIPITOUS DISCOVERY PAPER DUE
- Read:
  - ◇ Almond R. Coleman, William G. Shenkir, and Williard E. Stone, "Accounting in Colonial Virginia: A Case Study," Journal of Accountancy (July, 1974), pp. 32-41.
  - ◇ Diana Flamholtz, "Report on Basic Historical Method," The Accounting Historians Notebook (Fall, 1980), p. 1ff.
  - ◇ Dale L. Flesher, "Barter Bookkeeping: A Tenacious System," Accounting Historians Journal (Spring, 1979), pp. 83-86.
  - ◇ Dale L. Flesher and Tonya K. Flesher, "Human Resource Accounting in Mississippi Before 1865," Accounting and Business Research (No. 37A, Summer, 1980), pp. 124-129.
  - ◇ Tonya K. Flesher and Dale L. Flesher, "The Development of the Auditor's Standard Report in the U. S.," Journal of Accountancy (December, 1980), pp. 60-70.
  - ◇ Dale L. Flesher and Jalal Soroosh, "Riverboat Accounting and Profitability: The Betsey Ann," Journal of Mississippi History (Feb., 1987), pp. 23-33.
  - ◇ George Schmelzle and Dale L. Flesher, "The Motives for Vertical Integration in Nineteenth-Century Mississippi Lumber Companies," Accounting, Business and Financial History (March, 1991), pp. 215-223.
  - ◇ Dale L. Flesher, "School of Accountancy Develops History Niche," The EDP Auditor Journal, Vol. III, (Fall), 1993, pp. 20-22.

- ◇ Doug Barney and Dale L. Flesher, “Early Nineteenth-Century Productivity Accounting: The Locust Grove Plantation Slave Ledger,” Accounting, Business and Financial History, Vol. 4, No. 2, 1994, pp. 275-294.

### **Third week (September 6):**

- SERENDIPITOUS DISCOVERY PAPER DUE
- Video: “Pacioli”
- Video: “First Century of the CPA”
- Read:
  - ◇ Previts & Merino, pages 1 to 31.
  - ◇ Linda Leinicke and Dale Flesher, “The Leading Contributors to Accountancy,” The Accounting Historians Notebook, Fall, 1983, pp. 7-11.
  - ◇ Williard E. Stone, “Who Was Who in Accounting in 1909?,” Accounting Historians Journal, Vol. 2, No. 1, 1975, pp. 6-10.
  - ◇ James W. Jones, “Comments on Leinicke—Flesher Survey,” The Accounting Historians Notebook, Fall, 1983, pp. 12-13.
  - ◇ Robert S. Henry, “The Railroad Land Grant Legend in American History Texts,” The Mississippi Valley Historical Review, September, 1945, pp. 171-195. [Emphasizes the fallacy of using secondary sources; you do not have to read this article, but scan it quickly and we will discuss its objectives. Be sure to study the illustrations].
  - ◇ Harry D. Kerrigan, “Accounting Greats in Their Time—A Personal Diary,” The Accounting Historians Notebook, Fall, 1989, p. 1ff.
  - ◇ Tonya K. Flesher, Dale L. Flesher, and Jeanni Atkins, “The Saga of a Freedom of Information Act Search (Abstract),” The Accounting Historians Notebook, Spring, 1990, pp. 34-35.
  - ◇ Dale L. Flesher, “IMA Pioneers: Four Who Made A Difference,” Management Accounting, June 1994, pp. 42-46.
  - ◇ Marilyn Neimark, “How to Use Content Analysis In Historical Research,” The Accounting Historians Notebook, Fall, 1983, p. 1ff.
  - ◇ Robert H. Parker, “Misleading Accounts? Pitfalls for Historians,” in The Costing Heritage: Studies in Honor of S. Paul Garner, edited by O. Finley Graves, Academy of Accounting Historians, 1991, pp. 150-169.

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- ◇ William T. Baxter, “Accounting History as a Worthwhile Study,” The Accounting Historians Notebook, Spring, 1981, pp. 5-8.

#### **Fourth Week (September 13):**

##### **SERENDIPITOUS DISCOVERY PAPER DUE**

- Read:
  - ◇ Read: Previts & Merino, pages 32-102.
  - ◇ Richard P. Brief, “A Note on ‘Rediscovery’ and the Rule of 69,” The Accounting Review (October, 1977), pp. 810-812).
  - ◇ Richard Mattessich, “Counting, Accounting, and the Input-Output Principle: Recent Archeological Evidence Revising Our View on the Evolution of Early Record Keeping,” in The Costing Heritage: Studies in Honor of S. Paul Garner, edited by O. Finley Graves, Academy of Accounting Historians, 1991, pp. 25-49.

#### **Fifth Week (September 20):**

- Read:
  - ◇ Davis and Parker, pages 1 to 119.
- Bring several old dissertations to class.
- Present a book report and PowerPoint presentation on an assigned book from the following list.

#### **HISTORY METHODOLOGY BOOKS**

- Allen, Barbara, From Memory to History: Using Oral Sources, 1981.
- Barzun, Jacques and Henry F. Graff, The Modern Researcher, 1957 (first 248 pages).
- Carr, E. H., What is History, Penguin Books, 1987 (or earlier).
- Davidson, James W., and Mark H. Lytle, After the Fact: The Art of Historical Detection, New York: Alfred A. Knopf, 1982.
- Davis, Cullom, et. al., Oral History: From Tape to Type, Chicago, 1977.
- Fleishchman, Richard K., Vaughan S. Radcliffe, and Paul A. Shoemaker, Doing Accounting History, Oxford, England: Elsevier Science Ltd., 2003.
- Foucault, M., The Order of Things, New York: Random House, 1970.

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- Foucault, M., The Archaeology of Knowledge, 1974.
- Gardiner, P., The Philosophy of History, Oxford University Press, 1974 (with special emphasis on Collingwood, R. G., “Human Nature and Human History,” pp. 17-40).
- Garraty, John A. The Nature of Biography, Alfred A. Knopf Publishing, 1957.
- Henige, David P., Oral Historiography, 1982.
- Hoopes, Oral History: An Introduction for Students, Chapel Hill, 1979.
- Kendall, Paul Murray, The Art of Biography, London: George Allen and Unwin Ltd., 1965.
- LaCapra, Dominick, History and Criticism, Ithaca: Cornell University Press, 1985.
- Mandelbaum, Maurice H., The Anatomy of Historical Knowledge, Baltimore: Johns Hopkins University Press, 1977.
- Martin, Rex, Historical Explanation: Re-enactment and Practical Inference, Ithaca: Cornell University Press, 1977.
- Sawyer, Richard, How to Write Biographies and Company Histories (Missoula: Mountain Press Publishing Company, 1989).
- Thompson, Paul, The Voice of the Past: Oral History, 1978.
- Waymire, Gregory, and Sudipta Basu, Accounting Is An Evolved Economic Institution, 2008.
- Winks, Robin W., The Historian as Detective, 1969.

#### **Sixth Week (September 27):**

- Read: Previts & Merino, pages 103-174
- “How to Publish” Lecture

#### **Seventh Week (October 4):**

- Discussion of surveys and other forms of empirical research including behavioral research, protocol analysis, case studies, field studies, and the Delphi method.
- Read handouts on these subjects and make a presentation on three or four of the readings.



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• Read:

- ◇ Dale L. Flesher, “Communication Confusion or How to Become Professional,” The CPA Journal (December, 1977), pp. 75-76.

**SOCIAL NETWORKING:**

- ◇ Robert Chenhall, Juha-Pekka Kallunki, and Hanna Silvola, “Exploring the Relationships Between Strategy, Innovation, and Management Control Systems: The Roles of Social Networking, Organic Innovative Culture, and Formal Controls,” Journal of Management Accounting Research, Vol. 23, 2011, pp. 99-128.
- ◇ Tim Fogarty, “The Social Construction of Research Advice: The American Accounting Association Plays Miss Lonelyhearts,” Accounting and the Public Interest, Vol. 11, December, 2011, pp. 32-51.
- ◇ Kenneth J. Euske, James W. Hesford, and Mary A. Malina, “A Society Network Analysis of the Literature on Management Control,” Journal of Management Accounting Research, Vol. 23, 2011, pp. 259-284.

**PROTOCOL ANALYSIS:**

- ◇ Matthew J. Anderson, “Some Evidence on the Effect of Verbalization on Process: A Methodological Note,” Journal of Accounting Research (Autumn, 1985), pp. 843-852.
- ◇ M. J. Bouwman, P. A. Frishkoff, and Paul Frishkoff, “How Do Financial Analysts Make Decisions — A Process Model of the Investment Screening Decision,” Accounting, Organizations & Society (1987), pp. 1-29.
- ◇ M. J. Bouwman, “The Use of Protocol Analysis in Accounting,” Accounting and Finance (May, 1985), pp. 61-84.
- ◇ Jane E. Campbell, “An Application of Protocol Analysis to the ‘Little GAAP’ Controversy,” Accounting, Organizations & Society (1984), pp. 329-342.
- ◇ George F. Klersey and Theodore J. Mock, “Verbal Protocol Research in Auditing,” Accounting, Organizations and Society (Vol. 14, 1989, No. 1/2), pp. 133-151.

### **CASE STUDIES AND FIELD STUDIES:**

- ◇ Jill McKinnon, "Reliability and Validity in Field Research: Some Strategies and Tactics," Accounting, Auditing and Accountability (Vol. 1, No. 1, 1988), pp. 34-54.
- ◇ Robert S. Kaplan, "The Role for Empirical Research in Management Accounting," Accounting, Organizations and Society (1986), pp. 429-452.
- ◇ William J. Bruns and Robert S. Kaplan, Field Study Perspectives, (HBR Press, 1987), Selected chapters.
- ◇ Robert K. Yin, Case Study Research: Design and Methods (1984), Selected chapters.

### **DELPHI AND SURVEYS:**

- ◇ Sara H. Dinius and Robert B. Rogow, "Application of the Delphi Method in Identifying Characteristics Big Eight Firms Seek in Entry-Level Accountants," Journal of Accounting Education (Vol. 6, 1988), pp. 83-101.
- ◇ P. G. Benson, A. V. Hill, and T. R. Hoffman, "Manufacturing Systems of the Future — A Delphi Study," Production and Inventory Management (Third Quarter, 1982), pp. 87-105.
- ◇ Robert Ashton and Sandra Kramer, "Students as Surrogates in Behavioral Accounting Research: Some Evidence," Journal of Accounting Research (Spring, 1980), pp. 1-15.
- ◇ Glenn H. Petry and Stanley F. Quackenbush, "The Conservation of the Questionnaire as a Research Resource," Business Horizons (August, 1974), pp. 43-47.
- ◇ Teresa Hammond and Prem Sikka, "Radicalizing Accounting History: The Potential of Oral History," Accounting, Auditing & Accountability Journal, Vol. 9, No. 3, 1996, pp. 79-97.

### **JOURNAL QUALITY:**

- ◇ Simon Hussain, "Food for Thought on the ABS Academic Journal Quality Guide," Accounting Education, Vol. 20, December, 2011, pp. 545-559.
- ◇ Huw Morris, Charles Harvey, Aidan Kelly, and Michael Rowlinson, "Food for Thought? A Rejoinder on Peer-Review and RAW2008 Evidence," Accounting Education, Vol. 20, December, 2011, pp. 561-573.

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- ◇ Alan Sangster, “The ABS Journal Quality Guide: A Personal View,” Accounting Education, Vol. 20, December, 2011, pp. 575-580.

### **Eighth Week (October 11):**

- Read: Previts & Merino, pages 175-234

### **Ninth Week (October 18):**

- FIRST TERM PAPER DUE (Use grammar checker on the final draft. Also, obtain a formal review from a classmate; turn in the review copy along with the reviewer’s comments). [Note: I will be evaluating the work of the reviewer as well as the work of the author]. All manuscripts will be evaluated by a plagiarism-checking program.
- Read:
  - ◇ Dale L. Flesher and Tonya K. Flesher, “Ivar Kreuger’s Contribution to U. S. Financial Reporting,” The Accounting Review (July, 1986), pp. 421-434.

### **Tenth Week (October 25):**

- Read:
  - ◇ Previts & Merino, pages 235-297
  - ◇ Tonya K. Flesher, “Profile—Learned Hand,” The Accounting Historians Notebook, Fall, 1981, pp. 12-14.
  - ◇ Tonya K. Flesher, and Dale L. Flesher, “Managerial Accounting in an Early 19th Century German-American Religious Commune,” Accounting, Organizations and Society, Vol. 4, No. 4, 1979, pp. 297-304.

### **Eleventh Week (November 1):**

- Videotapes of famous educators (AAA; Garner, perhaps Littleton)

### **Twelfth Week (November 8):**

- Research videotape; Review; work on final papers. Second paper due. (Use grammar checker on the final draft. Also, obtain a formal review from a classmate; turn in the review copy along with the reviewer’s comments).

- Read:
  - ◇ Basil S. Yamey, “Some Reflections on the Writing of a General History of Accounting,” Accounting and Business Research, Spring, 1981, pp. 127-135.
  - ◇ Stephen A. Zeff, “The Promise of Historical Research in Accounting: Some Personal Experiences,” Perspectives on Research (Madison, WI: University of Wisconsin Graduate School of Business, 1980), pp. 13-25.
  - ◇ Robert S. Goodman, and Evonne Jonas Kruger, “Data Dredging or Legitimate Research Method? Historiography and Its Potential for Management Research,” Academy of Management Review, Vol. 13, No. 2, 1988, pp. 315-325.
  - ◇ Alfred D. Chandler and Fredric Smoler, “Why Business History?,” Audacity, Fall, 1992, pp. 7-15.
  - ◇ Peter Mathias, “Business History and Accounting History: A Neighbourly Relationship,” Accounting, Business and Financial History, December 1993, pp. 253-273.
  - ◇ Tonya K. Flesher and Dale L. Flesher, “James O. McKinsey,” The Accounting Historians Journal, Fall, 1985, pp. 117-128.

### **Thirteenth Week (November 15): Review and Catch-up**

- Read:
  - ◇ Gary J. Previts and Dale L. Flesher, “A Perspective On the New Deal and Financial Reporting: Andrew Barr and the Securities and Exchange Commission, 1938-1972,” Business and Economic History, Fall, 1994, pp. 221-228.
  - ◇ Gary J. Previts, Dale L. Flesher, and William D. Samson, “Using Historical Research in the Accounting Classroom,” Chapter 2 in Reflections on Accounting Education Research, edited by L. Murphy Smith, American Accounting Association, 2006, pp. 17-43.

### **Fourteenth Week (November 29): FINAL EXAM**

### **Fifteenth Meeting (By Wednesday, December 5), individually in my office:**

- We will go over exams and discuss final papers, which are due by Wednesday, December 5 at 5:00.

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**WRITTEN ASSIGNMENTS:** The student has the option of writing either three or four term papers during the course. If three papers are written, they should consist of two long papers (15 pages or more at 12-pitch type) and one short paper (8 pages or more). If four papers are written, they should consist of one long paper (15 pages or more) and three short papers (8 pages or more). Each paper and the final exam count equally toward your final grade for the course.

One-third of the grade on each paper will be based on communication skills such as grammar, spelling, neatness, bibliography, footnotes, etc. The criteria for the remaining two-thirds of the grade will differ depending upon the subject of the paper, but publishability will be a criterion. The topic areas for term papers are listed below. The first is required; the fifth topic is for those individuals electing to write the fourth paper. The second topic is required for doctoral students and an option for masters students.

1. History paper based on primary archival sources.
2. A dissertation proposal, or funding proposal to be submitted to the IMA, IIA, Small Business Administration, or other funding agency.
3. Survey paper, including the possibility of surveying contents of annual reports or other existing documentation.
4. Field Study, Case Study, or Protocol Analysis paper.
5. An in-depth critique or replication of an article which has appeared in the past year in an accounting journal.

One-third of the history paper grade will be based on creativity. Adequacy of materials used and appropriateness of subject matter and conclusions will constitute the remainder of the grade. At least one-third of the empirical or survey paper grades will depend upon research design, as will the grade for any proposals written. Appropriateness of subject matter and adequacy of sources will also be a factor.

**HAVE A CLASSMATE REVIEW YOUR PAPER PRIOR TO YOUR TURNING IT IN. TURN IN THE REVIEWED COPY ALONG WITH THE FINAL VERSION. ALSO, USE A GRAMMAR-CHECKER PROGRAM AND SPELL CHECKER.**

- FIRST TERM PAPER IS DUE OCTOBER 18, 2012.
- SECOND TERM PAPER IS DUE NOVEMBER 8, 2012.

**SERENDIPITOUS DISCOVERY REPORTS** are due weeks two through four. They should be entitled (1) “A Serendipitous Discovery in the McMickle Library: XXX.” (2) “A Serendipitous Discovery in the Deloitte Digital Collection: XXX,” (or SEC Historical Society Virtual Museum and Archive: XXX, at [www.sechistorical.org](http://www.sechistorical.org)) and (3) “A Serendipitous Discovery in the Accounting Section of the Ole Miss Library: XXX.” These can be any length, but will likely be three to ten pages. An average grade is assumed to be seven points. Anything higher than 7 will be added to your final exam score. Anything lower than 7 will be deducted from your final exam score. Evaluation will be based primarily on creativity and degree of interest, but writing skills will also be assessed. Publishability will also be considered. The primary objectives of this assignment are to become familiar with the various library holdings and to become acquainted with the benefits of serendipity. Some people in the past have gotten publications or conference presentations out of this assignment.

The final exam will be held the week of November 29 (the week prior to exam week). This gives you extra time to write your third paper. We will meet individually during final exam week to discuss the exam and your final paper. The final paper (third and/or fourth) should be turned in by **WEDNESDAY, DECEMBER 5**.

Monday, October 1, 2012, is the last day to withdraw from a course.



# 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)

# Accounting History Journals

## Contents for 2012

by James J. McKinney

### *The Accounting Historians Journal*

Editor: Gloria Vollmer

<http://www.aahhq.org>

#### **Volume 39, Number 1, June 2012**

- 1-51 Robert J. Kirsch. The Evolution of the Relationship between the US Financial Accounting Standards Board and the International Accounting Standard Setters: 1973-2008.
- 53-88 Daijiro Fujimura. The Old Du Pont Company's Accounting System Lasting a Hundred Years: An Overlooked Accounting System.
- 91-126 Jacques Richard. The Victory of the Prussian Railway "Dynamic" Accounting over the Public Finance and Patrimonial Accounting Models (1838-1884): An Early Illustration of the Appearance of the Second Stage of Capitalist Financial Accounting and a Testimony against the Agency and the Market for Excuses Theories.

#### **Volume 39, Number 2, December 2012**

- 1-26 Basil S. Yamey. Personal Accounts, Account Books and their Probative Value: Historical Notes, c.1200 to c.1800.
- 27-44 Alan Sangster, Greg Stoner, Paul De Lange, Brendan O'Connell and Giovanna Scataglioni-Belghitar. Pacioli's Forgotten Book: The Merchant's *Ricordanze*.
- 45-80 Hugo Nurnberg. Objectives of Financial Reporting, Aboriginal Cost, and Pooling of Interests Accounting.
- 81-96 Keith Hollingsworth. Examining Frank Adair Jr. as an African American CPA Pioneer: A Historical Note.
- 97-110 Alan Sangster. Locating the Source of Pacioli's Bookkeeping Treatise.

### *Accounting History*

Editors: Garry D. Carnegie and Brian P. West

<http://ach.sagepub.com>

#### **Volume 17, Number 1, February 2012**

- 5-34 Jayne Elizabeth Bisman. Surveying the Landscape: The First 15 Years of *Accounting History* as an International Journal.
- 35-62 Nandini Chandar, Deirdre Collier and Paul Miranti. Graph Standardization and Management Accounting at at&T During the 1920s.
- 63-81 Abdel K. Halabi, Lionel Frost and Margaret Lightbody. Football History Off the Field: Utilising Archived Accounting Reports to Challenge "Myths" About the History of an Australian Football Club.

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- 83-104 Gary Giroux. Financing the American Civil War: Developing New Tax Sources.
- 105-122 Rob Vosslander. Taxation for New Zealand's Future: The Introduction of New Zealand's Progressive Income Tax in 1891.
- 123-125 Carolyn Fowler. Book Review: *Accounting Education and the Profession in New Zealand: Profiles of the Pioneering Academics and the Early University Accounting Departments 1900–1970*.

### **Volume 16, Number 2, May 2012**

- 141-173 Kees Camfferman. A Contract-Law Perspective on Legal Cases in Financial Reporting: The Netherlands, 1880–1970.
- 175-192 Catherine Ikin, Leanne Johns and Colleen Hayes. Field, Capital and Habitus: An Oral History of Women in Accounting in Australia During World War II.
- 193-219 Helen Irvine. A Genealogy of Calculations at an Early Queensland Sugar Mill.
- 221-240 Maria Cadiz Dyball and Jim Rooney. Re-Visiting the Interface between Race and Accounting: Filipino Workers at the Hamakua Mill Company, 1921–1939.
- 241-257 Peter Öhman and Eva Wallerstedt. Audit Regulation and the Development of the Auditing Profession: The Case of Sweden.
- 259-261 Masayoshi Noguchi. Book Review: *Technological Innovation in Retail Finance: International Historical Perspectives*.
- 263-264 Bernardo Bátiz-Lazo. Book Review: *Capitals of Capital: The Rise and Fall of International Financial Centres 1780–2009*.
- 265-269 Peter Foreman. Accounting History Publication List 2011.

### **Volume 16, Number 3-4, August/November 2012**

- 283-286 Philip Colquhoun and Lee D Parker. Accounting and the State – an Introduction.
- 287-309 Nola Buhr. Accrual Accounting by Anglo-American Governments: Motivations, Developments, and Some Tensions over the Last 30 Years.
- 311-329 Anil K Narayan. The Role of Government and Accounting in the Development of Academic Research Commercialization: The New Zealand Experience.
- 331-349 Umesh Sharma, Stewart Lawrence and Carolyn Fowler. New Public Management and Accounting in a Fiji Telecommunications Company.
- 351-367 Juan Baños Sánchez-Matamoros and Fernando Gutiérrez Hidalgo. Accounting for the Production of Coins: The Enactment and Implementation of the Spanish Ordinances of the Mints, 1730.
- 369-392 Alessandro Lai, Giulia Leoni and Riccardo Stacchezzini. Governmentality Rationales and Calculative Devices: The Rejection of a Seventeenth-Century Territorial Barter Proposed by the King of Spain.
- 393-413 Massimo Sargiacomo, Stefania Servalli and Garry D Carnegie. Accounting for Killing: Accountability for Death.
- 415-435 Ron Baker and Morina D Rennie. Accounting for a Nation's Beginnings: Challenges Arising from the Formation of the Dominion of Canada.

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- 437-461 Yves Levant and Marc Nikitin. Can Cost and Financial Accounting Be Fully Re-Integrated? The Role of the French State in the Separation of Accounting Systems and the Failed Attempt of the *Système Croisé* to Re-Integrate Them.
- 463-480 Carolyn J Cordery. Funding Social Services: An Historical Analysis of Responsibility for Citizens' Welfare in New Zealand.
- 481-499 Rob Vosslander. Narrating History: New Zealand's "Black Budget" of 1958.
- 501-510 Alan Sangster. Book Review: *Double Entry: How the Merchants of Venice Shaped the Modern World and How Their Invention Could Make or Break the Planet*.

## ***Accounting History Review***

Editor: Stephen P. Walker

<http://www.tandf.co.uk>

### **Volume 22, Number 1, March 2012**

- 1-22 Bertrand Blancheton. The False Balance Sheets of the Bank of France and the Origins of the Franc Crisis, 1924–26.
- 23-45 Deirdre M. Collier. A Contextual Analysis of the Development and Diffusion of Depreciation Accounting at the Bell System, 1910–37.
- 47-72 William J. Jackson. 'The Collector Will Call': Controlling Philanthropy through the Annual Reports of the Royal Infirmary of Edinburgh, 1837–1856.
- 73-91 Frances Miley and Andrew Read. The Implications of Supply Accounting Deficiencies in the Australian Army During the Second World War.
- 93-97 Malcolm Anderson. Accounting History Publications 2010.
- 99-100 Robert H. Parker. Book Review: *Les Comptes De Groupe En France (1929–1985). Origines, Enjeux Et Pratiques De La Consolidation Des Comptes*.
- 100-103 Warwick Funnell. Book Review: *The Information Master: Jean-Baptiste Colbert's Secret State Intelligence System*.

### **Volume 22, Number 2, July 2012**

- 105-126 Jayne E. Bisman. Budgeting for Famine in Tudor England, 1527–1528: Social and Policy Perspectives.
- 127-142 G. Burrows and R. H. Chenhall. Target Costing: First and Second Comings.
- 143-159 Thomas A. Lee. 'A Helpless Class of Shareholder': Newspapers and the City of Glasgow Bank Failure.
- 161-189 Nicolas Praquin. Commercial Legislation and the Emergence of Corporate Auditing in France, 1856–1935.
- 191-193 Sam McKinstry. Book Review: *Personal Capitalism and Corporate Governance: British Manufacturing in the First Half of the Twentieth Century*.
- 193-195 Janette Rutterford. Book Review: *A Cultural History of Finance*.

### **Volume 22, Number 3, November 2012**

- 199-225 Josephine Maltby. 'To Bind the Humbler to the More Influential and Wealthy Classes'. Reporting by Savings Banks in Nineteenth Century Britain.

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- 227-248 Ciarán Ó hÓgartaigh, Margaret Ó hÓgartaigh and Tom Tyson. 'Irish Property Should Pay for Irish Poverty': Accounting for the Poor in Pre-Famine Ireland.
- 249-267 Massimo Sargiacomo, Stefania Servalli and Paolo Andrei. Fabio Besta: Accounting Thinker and Accounting History Pioneer.
- 269-299 Qingmei Xue and Luca Zan. Opening the Door to Accounting Change. Transformations in Chinese Public Sector Accounting.
- 301-305 Malcolm Anderson. Accounting History Publications 2011.
- 307-309 Robert J. Morris. Book Review: *Men, Women and Money. Perspectives on Gender, Wealth and Investment, 1850–1930.*

### ***Comptabilité(S) revue d'histoire de la comptabilité***

Editors in Chief: Anne Dubet and Marie-Laure Legay

<http://comptabilites.revues.org>

#### **2012 Volume 3**

- Stéphane Blond. Les états du roi des Ponts et Chaussées pendant l'administration des Trudaine : 1743-1777.
- Michel Bottin. La gestion des galères de Savoie. 1560-1637. Aspects administratifs et comptables.
- Manuela Domínguez-Orta. Le système des intendances dans les Indes Occidentales : son impact sur le Trésor Royal.
- Rafael Donoso Anes. La documentación contable de la Tesorería de la Casa de la Contratación de las Indias de Sevilla (1503-1717).
- Fernando López Castellano. De las arcas reales a las arcas de la nación. El presupuesto y la contabilidad pública como valladares frente a la arbitrariedad gubernamental.
- Geltrude Macri. The Supervision of the City Financial Administration. The Audit in Palermo under the Spanish Monarchy.

#### **2012 Volume 4**

- Patrice Beck. Le vocabulaire et la rhétorique des comptabilités médiévales. Modèles, innovations, formalisation. Propos d'orientation générale [Vocabulary and Rhetoric of Medieval Accounts. Models, Innovations, Formalization: About General Orientations].
- Denise Angers. Les comptes de la vicomté de Caen au crible de l'analyse des de la Chambre des comptes [The Account Books of the Vicomté of Caen under the Close Scrutiny of the Chambredes Comptes 'Personnel'].
- Isabelle Theiller. Structure et rhétorique des registres comptables hauts-normands à la fin du Moyen Âge [Structure and Rhetoric of the Accounting Registers from Eastern Normandy at the End of the Middle Ages].
- Jean-Marie Yante. Des comptabilités princières luxembourgeoises de la fin du XIVE siècle aux comptabilités bourguignonnes en Luxembourg au milieu du XVe siècle. Permanences et mutations [Luxembourgish Princely Accounts from the Late XIVth to the Burgundian Administration in the Middle of XVth: Stability and Change].

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- Aude Wirth-Jaillard. La rhétorique des documents comptables médiévaux : réflexions à partir des comptes du receveur de Châtel-sur-Moselle (1429–1510) [The Rhetoric of Medieval Accounting Records: Some Reflections Based on the Accounting Records of the Receiver of Châtel-sur-moselle (1429-1510)].
- François Duceppe-Lamarre. Des rouleaux aux quaternions. Permanence et mutation du vocabulaire des doublons comptables dans les premières années du règne de la comtesse Mahaut d'Artois (1303-1304) [From Rolls to Quaternions. Continuity and Transformation of the Vocabulary of the Comptability Duplicates at the Beginning of the Reign of the Countess Mahaut D'artois (1303-1304)].
- Martine Aubry. Le comptable au travail : les signes techniques en marge des comptabilités lilloises (1291-1369) [Accountant at Work: Technical Signs Margin Accounts Lille (1291-1369)].
- Sylvie Bepoix and Fabienne Couvel. Rendre bon compte en Bourgogne à la fin du Moyen Âge : le dire au travers des ordonnances et le faire selon les mots des receveurs [How to Ensure a Fair Account in Burgundy in the Late Middle Ages: The Legal Principles and Their Implementation in the Account Books].
- Sophie Jolivet. Justifier les dépenses vestimentaires dans la recette générale de toutes les finances du duc de Bourgogne Philippe le Bon [Justifying Clothes Expenditures in the General Receipt of All the Finances of Duke Philip the Good].
- Olivier Mattéoni. Mots, langue et discours dans les comptes d'Étienne d'Entraigues, trésorier de Forez (2de moitié du xive siècle) [Words, Language and Discourse in the Accounts of Étienne of Entraigues, Treasurer of Forez (Second Half of the XIV century)].
- Laure-Hélène Gouffran. L'écriture comptable d'un marchand provençal au tournant du XVe siècle : les comptabilités de Bertrand Rocafort d'Hyères [The Accounts of Bertrand Rocafort from Hyères, a Provençal Merchant in the End of the 14th Century].
- Arnaldo Sousa Melo. Le vocabulaire des comptabilités portugaises dans les livres de comptes municipaux de Porto de la deuxième moitié du XVe siècle [The Vocabulary of the Communal Council of Porto's Accounting Books (1450-1497)].
- Sylvie Bepoix. Vocabulaire et rhétorique des comptabilités médiévales. Éléments de conclusion et d'ouverture.

***Muhasebe ve Finans Tarihi Araştırmaları Dergisi***  
***Accounting and Financial History Research Journal***

Director and Editor in Chief: Oktay Güvemli

<http://www.mufitad.org>

**Number 2, January 2012**

- 5-21 Oktay Güvemli. Muhasebe Eğitimi ve Muhasebe Tarihi Eğitimi [Education of History and Education of Accounting History].
- 22-38 Jean-Guy Degos. Axiological History, a Relevant Way to Reconcile Historians and Accountants.

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- 39-67 Süleyman Yükçü and Gülşah Atağan. 20. Yüzyılın İlk Yarısında Maliyet Muhasebesinin Gelişimi [The Development of Cost Accounting in the First Half of 20th Century].
- 68-100 Ahmet Vecdi Can, Selahattin Karabınar, and Metehan Küçükler. Kutadgu Bilig'de Muhasebe, Ticari Hayat ve Etik ile İlgili Beyitler ve Güncel Yorumu [Verses Regarding Accounting, Commercial Life and Ethics in Kutadgu Bilig and Their Topical Explanation].
- 101-119 Cemal Elitaş and Bilge Leyli Elitaş. Ortadoğu'da Yazılı İlk Muhasebe Öğreti Eseri: Saadetname [The First Accounting Book in the Middle East: Saadetname].
- 120-144 Eleni Vrentzou and Athanasios Daskalakis. The Past and the Present of the Audit Profession in Greece.
- 145-178 Tuğba Uçma. Türkiye'deki Muhasebe Sisteminin Gelişiminin Kurumsal Teori Çerçevesinde Açıklanması [Explaining The Development Of Accounting Systems In Turkey In The Context Of Institutional Theory].
- 179-197 Song Limeng. Luca Pacioli Zamanında Çin'de Muhasebe [Accounting in China at the time of Luca Pacioli].
- 198-220 İsmail Otar and İsmail Küçük. XIV. Yüzyılda Ortadoğu'da Yazılmış Muhasebe Kitabı Risale-i Felekiyye'nin İlk Bölümleri [The First Sections of an Accounting Book Written in the Middle East in the 14th Century: Risale-i Felekiyye].
- 221-232 Mikail Erol, İsmail Elagöz, and Seçil Öztürk. Tarih Boyunca Muhasebe Uygulama ve Eğitim Araçları [Accounting Application and Education Tools Throughout History].
- 233-245 Oktay Güvemli. Türk Vergi Denetiminin Çağdaşlaşması Sürecinde Hesap Uzmanları Kurulu'nun Kuruluşu (1945) Üzerine Prof. Dr. Selahattin Tuncer İle Söyleşi.

### **Number 3, July 2012**

- 5-18 Özer Ertuna. Muhasebe İçin Yeni Ufuklar: Sosyal Muhasebe [New Horizons for Accounting: Social Accounting].
- 19-40 Hayri Baraçlı. Türkiye'de Toplu Taşımacılıkta Bir Öncü Kuruluş: İETT XIX. Yüzyıl [A Pioneer Establishment in Bulk Transportation in the Republic of Turkey: İETT (Istanbul Electricity, Tramway and Tunnel General Management) - 19th Century].
- 41-62 Shawki M. Farag. Ancient Egypt: The Development of Record Keeping in the "Old Kingdom."
- 63-103 Sudi Apak and Arzu Tay. Osmanlı Devleti'nin 19. Yüzyıldaki Finansal Sisteminde Osmanlı Bankası'nın Yeri Ve Faaliyetleri [Ottoman Bank's Place and Activities in Ottoman Financial System during the 19th Century].
- 104-121 Viatcheslav Y. Sokolov. The Great Russian Accountant of the XX Century: Yaroslav Sokolov.

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- 122-149 Oktay Güvemli. Türk Muhasebe Düşüncesinde Muhasebe Düzeni, Belgeler Ve Defterlerin Adlarında Ve Kavramlarında Son İki Yüzyıldaki Değişimler [Changes on the Notions in the Accounting Order, Documents, and Ledgers During the Last Two Centuries of Turkish Accounting Thought].
- 150-164 Rezarta Shkurti and Mirela Miti. Accounting and Financial Reporting for SME and Micro Enterprises in Albania.
- 165-181 Temel Öztürk. Osmanlı İmparatorluğu'nda Ambar Muhasebesi: Trabzon Örneği (1724-1729) [Warehouse Accounting in the Ottoman Empire: The Example of Trabzon (1724-1729)].
- 182-210 José G. Vargas-Hernández. Background of the Degree in Public Accounting.
- 211-245 Batuhan Güvemli and Ümmühan Aslan. Accounting for Procurement in the Ottoman Empire During the Early 18th Century.
- 246-265 İsmail Küçük.XX. Yüzyılın İlk Yarısında Türk Muhasebe Düşüncesinin Gelişimini Etkileyen Eğitmciler: Serkiz Nihad [Educators Effecting the Development of Turkish Accounting Thought in the first half of the 20th Century: Sekiz Nihad (Deceased 1952)].

## ***Revista Española de Historia de la Contabilidad*** ***Spanish Journal of Accounting History***

Editor: Fernando Gutiérrez Hidalgo

[http://http://www.decomputis.org](http://www.decomputis.org)

**Number 16, June 2012**

- 7-54 Anne Dubet. La construcción de un modelo de control de la Hacienda en el primer tercio del siglo XVIII. El proyecto de José Patiño (1724-1726) [Building a Model of Controlling the Exchequer in the First Third of the 18th Century. The Project of Jose Patiño (1724-1726)]
- 55-75 Elena Gallego and Loli Rivero. Los gastos en obras en el Monasterio de Oseira en el período 1747-1832 [Expenditure on Building Works in the Monastery of Oseira Between 1747 and 1832].
- 76-119 Amedeo Lepore. L'andamento della spesa per l'intervento straordinario nel Mezzogiorno d'Italia, dalla golden age alla fine del XX secolo [The Trends in the Expenditures of the Extraordinary Intervention in Southern Italy, from the Golden Age up to the End of the 20th Century].
- 120-140 Marie-Lucie Rossi. Caméralisme italien habsbourgeois et évaluations foncière et agricole (1748-1859) [Italian Cameralism under Habsburg Rule and Assessments of Land and Farm (1748-1859)].
- 141-161 Miguel Ángel Villacorta Hernández. El tratado hacendístico de un autor español del siglo XIX; relevante en sus contenidos contables, novedoso en su exposición [The Tax Book a Spanish Author of the Nineteenth Century; Relevant Because of its Accounting Contents, Successful in Their Exposure].

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- 162-171 Recuerdo en homenaje a un fraternal amigo, gran historiador: Rafael Donoso Anes [Remembrance in Honor of a Fraternal Friend and Great Historian: Rafael Donoso Anes]
- 172-176 Alonso Moreno Aguayo. Doctoral Dissertation Abstract: Content Analysis of Qualitative Information, El Alcázar (1928-93). An Institutional Approach.
- 177-184 Elena Inglada Galiana. Doctoral Dissertation Abstract: Cien años de historia económica de una empresa eléctrica: Iberdrola [One Hundred Years of Economic History of an Electricity Company Iberdrola].
- 185-201 Report on the 8th International Research Seminar on Accounting History.
- 202-212 Anne Dubet. Book Review: La llave de todos los tesoros. la tesorería general de Carlos III by Rafael Torres Sánchez.
- 213-219 Eight years of De Computis.

### **Number 17, December 2012**

- 3-43 José Luis Montoya Chinchilla and Isidoro Guzmán Raja. Regulación contable del sector ferroviario español en el primer cuarto del Siglo XX (1900-1925) [Accounting Regulation of Spanish Rail in the First Quarter of the Twentieth Century (1900-1925)].
- 44-74 Susana Villaluenga de Gracia. El papel de la contabilidad en procesos derivados de irregularidades en la gestión de rentas y reclamación de alcances. La contabilidad del Refitorio de la Catedral de Toledo Gonzalo Patiño (1582-1583) [The Role of Accounting in Proceedings Arising from Irregularities in the Management of Income and Claim for Adverse Balance: The Accounts of the Refitorio Gonzalo Patiño in the Cathedral of Toledo (1582-1583)].
- 75-108 Miguel Ángel Villacorta Hernández. Defensa de la aplicación de la partida doble por un autor del siglo XIX: Manuel Víctor de Christantes y Cañedo [Contributions of Víctor De Christantes Y Cañedo Accounting of the Nineteenth Century].
- 109-123 Jesús D. López Manjón. Testing the Stakeholders Approach for Historical Cases of Private Patrimonies: the Osuna Ducal Estate (1590-1633).
- 124-157 Isidoro Guzmán Raja and Manuela Guzmán Raja. La contabilidad industrial en la ordenanza; de arsenales de la armada española de 1886: su aplicación al cálculo del coste del Torpedero Submarino Peral [Industrial Accounting in the Ordinances of Arsenal of the Spanish Navy of 1886: Its Application to the Calculation of the Cost of the Peral Submarine Torpedo Boat].
- 158-186 Beatriz Santos Cabalgante, Esther Fidalgo Cerviño, and Mónica Santos Cebrián. Construcción de la infraestructura ferroviaria en España a través de la contabilidad: estudio histórico-contable de MZA (1856-1874) [Railway Infrastructure Construction in Spain Through Accounting: Historical Accounting Study of MZA (1856-1874)].
- 187-201 VIII Encuentro de trabajo sobre Historia de la Contabilidad [6th Workshop on Management and Accounting in Historical Perspective].
- 202-203 Jesús D. López-Manjón. Book Review: Contribuciones a la Historia de la Contabilidad by Rafael Donoso Anes.

# 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:**

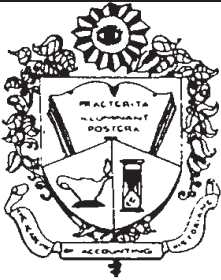
Chair: T. Boyns

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*

# *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**

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)



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](mailto: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](mailto: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/](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

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](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)

**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)**

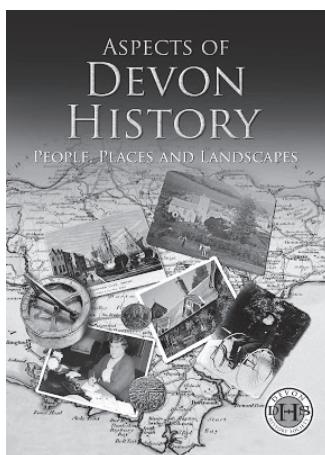
The great questions are:

- 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](mailto: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 40<sup>th</sup> 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](mailto: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**

## 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](mailto:rachel.baskerville@vuw.ac.nz)

Stefania Servalli, University of Bergamo, Italy, email: [stefania.servalli@unibg.it](mailto: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](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)

## **Call for Nominations**

# **The Academy of Accounting Historians Thomas J. Burns Biographical Research Award**

The Academy of Accounting Historians annually honors an individual as the recipient of the Thomas J. Burns Biographical Research Award. The Award is given for outstanding biographical research in the discipline of accountancy. The award includes a plaque and a small financial award. Dr. Thomas J. Burns, for whom the award is named, was a long-time professor at Ohio State University and a past president of the Academy of Accounting Historians.

Nominations should be received by **July 31, 2013**. Self-nominations are acceptable. Each nomination should be accompanied by a paragraph or more detailing why the nominee should be a candidate for the award. Nominations should be sent to the Academy Administrative Coordinator ([acchistory@case.edu](mailto:acchistory@case.edu)). The award can be for a single publication or for a lifetime of biographical work.

Past recipients of the Award:

- 2005 Dale L. Flesher, University of Mississippi
- 2006 Richard G. Vangermeersch, University of Rhode Island
- 2007 Donald E. Tidrick, Northern Illinois University
- 2008 Stephen A. Zeff, Rice University
- 2009 E. Richard Criscione, Morehead State University
- 2010 Laurie A. Barfitt, Western New Mexico University
- 2010 Daniel L. Jensen, Ohio State University
- 2011 Edward N. Coffman, Virginia Commonwealth University
- 2012 No Award Presented

## Call for Nominations

# The Academy of Accounting Historians

## Hourglass Award

The Hourglass Award of the Academy of Accounting Historians is presented annually to an individual who has made a demonstrable and significant contribution to knowledge through research and publication in accounting history.

Nominations for this Award are now invited. The judging panel will echo the tradition of openness and flexibility associated with the Award and will emphasize the importance of contribution as the fundamental criterion. To that end there is no restriction as to who may make a nomination, the country in which the nominee is resident, or the paradigms and methodologies employed in the nominee's work.

Nominator's are asked to supply a 200 word (maximum) statement summarizing the reasons why the nominee should be considered, full contact details of the nominator and nominee, a list of relevant contributions and any other relevant documentation supplied by the nominee who has agreed to be nominated. Nominations should be received by **July 31, 2013**. Nominations and accompanying data should be sent to the Academy Administrative Coordinator ([acchistory@case.edu](mailto:acchistory@case.edu)).

### Past recipients of the Award:

1973	Stephen A. Zeff	1992	Basil Yamey
1974	Michael Chatfield	1993	James Don Edwards
1975	Hanns-Martin Schoenfeld	1994	John Richard Edwards
1976	Osamu Kojima	1995	Esteban Hernandez Esteve
1976	Basil S. Yamey	1996	Michael Chatfield
1977	Antonie van Seventer	1996	Richard C. Vangermeersch
1978	David A. R. Forrester	1997	Edward N. Coffman
1979	Murray Wells	1998	Robert H. Parker
1980	Barbara D. Merino	1999	Richard K. Fleischman
1980	Gary J. Previts	2000	Yannick Lemarchand
1981	H. Thomas Johnson	2001	Stephen A. Zeff
1982	Williard E. Stone	2002	Dale A. Buckmaster
1983	Richard P. Brief	2003	Richard V. Mattessich
1984	Esteban Hernandez Esteve	2004	Lee D. Parker
1985	Edgar Jones	2005	Stephen P. Walker
1986	Leonard P. Spacek	2006	Warwick N. Funnell
1987	M. Ernest Stevelinck	2007	Salvador Carmona
1988	Peter L. McMickle	2008	Geoffrey H. Burrows
1988	Richard G. Vangermeersch	2009	Mahmoud A. Ezzamel
1989	Greg Whitted	2010	Thomas N. Tyson
1990	Anne Loft	2011	Oktay Güvemli
1991	Philip D. Bougen	2012	Alan Richardson



## Call for Nominations

# The Academy of Accounting Historians Margit F. and Hanns-Martin Schoenfeld Scholarship

The Academy of Accounting Historians annually awards an individual or individual as the recipient or recipients of the Margit F. and Hanns-Martin Schoenfeld Scholarship. The purpose of the scholarship is to encourage and support research on the history of accounting by doctoral students and recently appointed accounting faculty. The scholarship was initiated by the generous gift of Dr. Hanns Martin Schoenfeld and the late Dr. Margit Schoenfeld in recognition of their belief in the importance of historical scholarship to accounting education and research.

A monetary award is available to support research on a doctoral dissertation, or develop publications proceeding therefrom by a recent PhD graduate. Qualifying research topics should address the history of accounting. Projects of an international nature and those pursued by scholars whose first language is not English are particularly invited. Applicants must be currently enrolled for a PhD by research, or have completed a PhD by research within the last five years.

Applicants should submit a full curriculum vitae and a statement (containing a maximum of 1,000 words) which discusses the doctoral research undertaken on the history of accounting, the stage reached and how the award would prove beneficial to the applicant. A short statement from a supervisor should also be submitted in the case of applicants currently enrolled for a PhD.

Applications should be received by **July 31, 2013**. Applications should be sent to the Academy Administrative Coordinator ([acchistory@case.edu](mailto:acchistory@case.edu)).

Past recipients of the Award:

- 2008 Sonia Granado Suarez, University of Las Palmas de Gran Canaria
- 2009 Delfina Gomes, University of Minho
- 2010 No award presented
- 2011 Ofélia Maria Machado Pinto, University of Ballarat
- 2012 Miguel Goncalves, University of Minho
- 2012 Martin Persson, University of London



## **Call for Nominations**

# **The Academy of Accounting Historians**

## **Life Membership Award**

The Academy of Accounting Historians requests nominations for Life Membership to the Academy. The awarding of a Life Membership in the Academy of Accounting Historians will be based on the following criteria among others:

- retirement from academia or business;
- an international profile and recognition; the individual should have a global profile and not one simply within his/her country;
- the quality, importance and originality of the individual's research program;
- the scope of work, publication record in various academic journals and edited volumes;
- active participation in the academy (in the generic sense and not only the Academy of Accounting Historians), including contributions to the field as journal editor, editorial board member, conferences, etc.;
- work and efforts to publicize and promote history and accounting history, including editing and publication of works, and efforts to bring accounting history's past into the present through the publication of old documents or records or the re-publication of forgotten texts; and
- participation in the training of doctoral students, support and mentorship of junior colleagues including those whose mother tongue is not English, or facilitation of such training and mentoring.

Submit nominations to the Academy Administrative Coordinator ([acchistory@case.edu](mailto:acchistory@case.edu)). Nominations for this award are now being accepted and must be received by **July 31, 2013**.

# Call for Nominations

## The Academy of Accounting Historians Vangermeersch Manuscript Award

### For the attention of prospective and recent post-graduates in accounting history

In 1988, The Academy of Accounting Historians established an annual manuscript award to encourage scholars new to the field to pursue historical research. An historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission.

### Eligibility and Guidelines for Submissions

Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award. Coauthored manuscripts will be considered (if at least one coauthor received his/her master/doctorate within the last seven years). Manuscripts must conform to the style requirements of the *Accounting Historians Journal*. Previously published manuscripts or manuscripts under review are not eligible for consideration. Each manuscript should be submitted by **July 31, 2013** in a Word file as an e-mail attachment to the chair Academy Administrative Coordinator (acchistory@case.edu). A cover letter, indicating the author's mailing address, the date of the award of the masters/doctoral degree, and a statement that the manuscript has not been published or is not currently being considered for publication should be included in the submission packet.

### Review Process and Award

The Vangermeersch Manuscript Award Committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a \$500 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In the case of coauthored manuscripts, only the junior faculty member(s) will receive prizes. The winning manuscript will be published in the *Accounting Historians Journal* after an appropriate review. The award will be given annually unless the Manuscript Award Committee determines that no submission warrants recognition as an outstanding manuscript.

#### Past recipients of the Award:

1998	Michael Schoderbek	2006	Suki Sian
1999	No Award Presented	2007	Phillip Cobbin
2000	No Award Presented	2008	Nicolas Praquin
2001	Maria Macias	2009	James J. McKinney
2002	Yin Xu	2010	Michael Doron
2003	Shanta Davie	2011	Rania Mousa
2004	No Award Presented	2012	Pierre Labardin
2005	No Award Presented		

# Call for Nominations

## The Academy of Accounting Historians

### Innovation in Accounting History

### Education Award

The Academy of Accounting Historians requests nominations for the award for innovation in accounting history education. The intent of the award is to encourage innovations in accounting history education. The award (a plaque) will be presented to an individual(s) who has developed and implemented an innovative technique/method for incorporating accounting history topics into undergraduate or graduate accounting courses.

Examples of innovative techniques/methods include, but are not limited to:

- Developing a case, video, audio or
- Course syllabus, etc, that can be used to integrate accounting history topics into accounting courses or
- Presenting a seminar or condensed course on an accounting history topic

To be eligible, the innovation must have been used in a course that the applicant has taught or is currently teaching. Electronic submissions only should be made by **July 31, 2013** to the Academy Administrative Coordinator ([acchistory@case.edu](mailto:acchistory@case.edu)) and should include the following items (as applicable):

- A description of the innovative technique/method
- Submission of the case, video, audio or other innovation, as appropriate, and teaching notes
- Identification and description of the course or seminar in which the innovation was used
- An explanation of how the innovation has enriched the accounting course being taught

**Submit nominations to the Academy Administrative Coordinator**  
**([acchistory@case.edu](mailto:acchistory@case.edu)).**

Past recipients of the Award:

2001	Dan Deines and Dave Vruwink	2009	Jayne Bisman and Ellen Uppman
2002		2010	Thomas Tyson
2003	William Samson	2011	Bob van den Brand, Eddy Cardinaels, Gert Jan Luijten, Ivo van Amelsfoort and Edith Leung
2004	David Oldroyd		
2005		2012	No Award Presented
2006	No Award Presented		
2007			
2008	Robert Bloom		

**Call for Nominations**  
**The Academy of Accounting Historians**  
**Barbara D. Merino Award for Excellence**  
**in Accounting History Publication**

**Award Description**

This newly established annual award is to recognize the author of the best book on an accounting historical topic published in a given year. Beginning in 2013, an annual award in the amount of \$1000 shall be made to the author of the best book published in the time period 2011-2013. The winning publication will be based upon the selection of an awards committee established by the leadership of the Academy of Accounting Historians.

**Submit nominations by July 31, 2013 to the  
Academy Administrative Coordinator (acchistory@case.edu).**

**Call for Nominations**  
**The Academy of Accounting Historians**  
**The Alfred R. Roberts Memorial**  
**Research Award**

**Award Description**

This newly established award is named in honor of Dr. Alfred R. Roberts, second President and long serving Secretary of the Academy, and provides grants for research which seek to support the 35 goals identified by Professor Emeritus Richard Vangermeersch as to accounting history research, as identified in the April 2012 issue of the Accounting Historians Notebook. Grants will be awarded to Academy members for the actualization of ideas to increase the scope of the history of accounting. Written proposals including specification of scope, purpose, deliverables and timetable, should be presented to the committee for review and approval.

**Submit nominations by July 31, 2013 to the  
Academy Administrative Coordinator (acchistory@case.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](mailto:jmckinney@rhsmith.umd.edu)