Recent Books Published by Academy Members; When in Rome...

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook

Part of the Accounting Commons, and the Taxation Commons

Recommended Citation
(2016) "Recent Books Published by Academy Members; When in Rome...," The Accounting Historians Notebook: Vol. 39 : No. 1 , Article 9.
Available at: https://egrove.olemiss.edu/aah_notebook/vol39/iss1/9

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in The Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.
Recent Books Published by Academy Members

**History of Management Accounting in Japan**

**Institutional & Cultural Significance of Accounting**

Hiroshi Okano

This book sheds light on the interpretation process between practice and theory of "Japanese management accounting" by using historical methods. Japanese management accounting can be characterized by the fact that it not only emphasizes the management of entities, such as JIT, and kaizen activities both in the company but also suppliers.

---

**A Historical Critique Of Currently Accepted Accounting Theory**

Izumi Watanabe

Professor Emeritus of Osaka University of Economics

*Excerpt from Contents:*

Chapter 1: Incorrect Interpretation of the Development of Profit and Loss Calculation System in Japan
1. The Role of Bookkeeping at Its Origin
2. The Change of Role of Bookkeeping: From the Memorandum to Profit and Loss Calculation
3. The Deference between Venetian Bookkeeping and Florentine Bookkeeping
When in Rome...

Massimo Sargiacomo & Pope Francis
If anyone doubted that Massimo had connections, here’s proof.

Izumi Watanabe
Watanabe received his doctor of accounting at a graduate school of Kwansei Gakuin University in Nishinomiya, Hyogo. He became a professor of accounting at Osaka University of Economics in 1984 and was nominated for the presidency of the Japan Accounting History Association in 1997. He was elected as president of Osaka University of Economics in 2001.