

Accounting Historians Notebook

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

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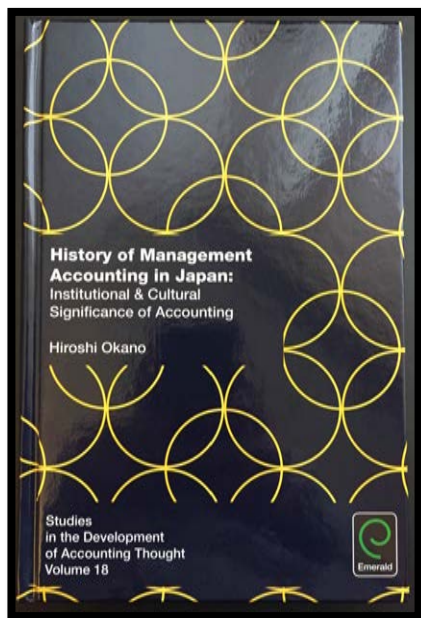
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Recent Books Published by Academy Members



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.

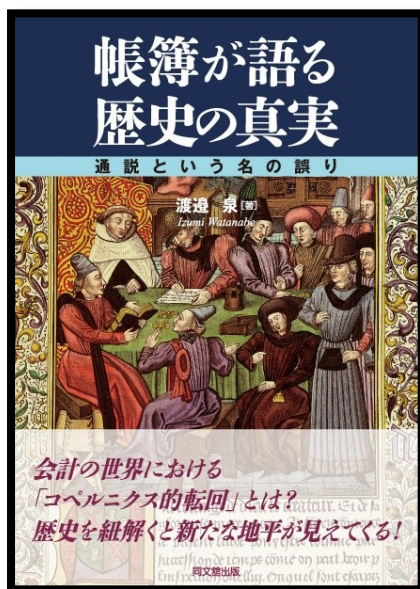
A Historical Critique Of Currently Accepted Accounting Theory

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.

