

The seventh *Accounting History* International Conference (7AHIC) Preliminary program

Wednesday, 25 September 2013

- 9.00am – 2.45pm The fourth *Accounting History* International Emerging Scholars Colloquium (4AHIESC)
- 2.00pm – 3.00pm Conference registration
- 3.00pm – 3.30pm Welcoming addresses and organisational arrangements
- 3.30pm – 4.30pm Plenary session 1 – Marcia Annisette and Marta Macias
"The ideological use of accounting: accounting's role in emancipation".
- 4.30pm – 4.50pm Coffee/tea break
- 4.50pm – 6.20pm Parallel session 1
- 8.30pm – 11.00pm Welcome reception

Thursday, 26 September 2013

- 9.15am – 10.15am Plenary session 2 – Paolo Quattrone
"Accounting (di-)visions: the missing link between accounting, imagination and the emergence of modern management".
- 10.15am – 11.15am Parallel session 2
- 11.15am – 11.35am Coffee/tea

- 11.35am – 1.05pm Parallel session 3
- 1.05pm – 2.30pm Lunch
- 2.30pm – 3.30pm International panel session:
"Publishing in Accounting History - Moving from the Regional to the International: Pressures, Issues, Strategies and Implications" – Elena Giovannoni, Delfina Gomes, Fernando Gutierrez and Henri Zimnovitch.
- 3.30pm – 3.50pm Coffee/tea
- 3.50pm – 5.50pm Parallel session 4
- 8.30pm – 11.00pm Gala dinner

Friday, 27 September 2013

- 9.30am – 10.30am Plenary session 3 – Lisa Evans
"International diffusion of accounting thought and practice: a historical perspective".
- 10.30am – 10.50am Coffee/tea
- 10.50am – 12.50pm Parallel session 5
- 12.50pm – 2.15pm Lunch
- 2.15pm – 3.45pm Parallel session 6
- 3.45pm – 4.00pm Closing session
- 4.00pm – 4.30pm Refreshments

The seventh *Accounting History* International Conference

PRELIMINARY PROGRAM FOR PARALLEL SESSIONS

Wednesday, 25 September 2013

Parallel session 1: 4.50 pm – 6.20 pm

Room 1: Bartolomé Salvador de Solórzano	<p><i>Professionalisation of accounting (1)</i> (Session Chair: <i>Krysta Heathcote</i>)</p> <p>Grietjie Verhoef Accountants and business culture: The agency of the accounting profession in nineteenth century South African business culture</p> <p>Steven Dellaportas, Soheila Mirshekary & Mansour Alferjani The accounting profession in Libya: A historical perspective</p> <p>Rachel Baskerville Professional body-building: An alternative reading through the lens of re-colonization</p>
Room 2: Jócáno y Madaira	<p><i>Accounting and society (1)</i> (Session Chair: <i>Kirsten Kininmonth</i>)</p> <p>Ofelia Pinto & Brian West Accounting and slavery in an 18th century Portuguese chartered company</p> <p>Fernanda Leão & Delfina Gomes The social perception of accountants portrayed in the 19th century Portuguese realistic literature: An English family and eccentricities of a young blonde woman</p> <p>Carolyn Fowler Immigration, accounting and social position: The story of two men with beards</p>
Room 3: Luque y Leiva	<p><i>Accounting across borders</i> (Session Chair: <i>C. Richard Baker</i>)</p> <p>Wilde Gomes Araújo & Lúcia Lima Rodrigues The Portuguese School of Commerce and the transfer of accounting education technology to Brazil in the context of Empire</p>

	<p>Carmela Gulluscio & Patrizia Torrecchia State accounting teaching in Austria and in the Lombard-Venetian area: A CIAH perspective</p> <p>Tuyen N. Le, Elena M. Barbu & C. Richard Baker Towards a new theory of accounting changes in transitional economies</p>
<p>Room 4: Francisco Javier Machado</p>	<p><i>Developments in public sector accounting</i> (Session Chair: <i>Laura Maran/Jane Hronsky</i>)</p> <p>Anil K Narayan Innovations in accounting in the NPM transformation of public tertiary education organisations</p> <p>Geoffrey H. Burrows & Jane J.F. Hronsky The politics of national budgeting: A case study of rationalism and nationalism in 1923-24 Poland</p> <p>Laura Maran, Salvatore Madonna & Greta Cestari The 1771 and 1824 Reforms of the University of Ferrara: Foucauldian issues at the balance with Papal interests</p>

Thursday, 26 September 2013

Parallel session 2: 10.15 am – 11.15 am

Room 1: Bartolomé Salvador de Solórzano	<i>Professionalisation of accounting (2)</i> (Session Chair: Prem Yapa) Krysta Heathcote Understanding closure in South African chartered accountancy: The case of the Afrikaner, 1894-1960 Viatcheslav Sokolov History of professional accounting societies in Saint Petersburg
Room 2: Jócano y Madaira	<i>Innovation in taxation</i> (Session Chair: Frances Miley) Robert B Whait Exploring innovations in tax administration: A Foucauldian perspective on the history of the Australian Taxation Office's compliance model Mark Billings & Lynne Oats Innovation in tax design: Excess profits duty in the United Kingdom in World War One
Room 3: Luque y Leiva	<i>Management accounting and control</i> (Session Chair: Geoff Burrows) Yves Levant & Henri Zimnovitch New light on the development of costing methods via a history of equivalence methods in France between 1880 and 1960. Michael Brandau, Christoph Endenich, Robert Luther & Rouven Trapp Separation – Integration – and now ...? - A historical perspective on the relationship between German management accounting and financial accounting.

Parallel session 3: 11.35 am – 1.05 pm	
Room 1: Bartolomé Salvador de Solórzano	<p><i>Historiography</i> (Session Chair: <i>Delfina Gomes</i>)</p> <p>Garry D. Carnegie & Christopher J. Napier Popular accounting history: Evidence from post-Enron stories</p> <p>Alessandro Lai, Andrea Lionzo & Riccardo Stacchezzini Unlocking paradigmatic innovation: Relieving Italian accounting scholars from isolation</p> <p>Nicolae-Ionut Bertalan & Christopher J. Napier The emergence of “The New Accounting History”</p>
Room 2: Jócáno y Madaira	<p><i>Luca Pacioli and double entry bookkeeping</i> (Session Chair: <i>John Richard Edwards</i>)</p> <p>Alan Sangster Principles not rules: Pacioli’s lost pedagogy</p> <p>Mikhail I. Kuter, M.M. Gurskaya & A.M. Musaelyan Role of “RICORDANZE” in the development of double-entry bookkeeping</p> <p>Greg Stoner Pacioli’s goods inventory accounts and student learning</p>
Room 3: Luque y Leiva	<p><i>Accounting and the military</i> (Session Chair: <i>Lúcia Lima Rodrigues</i>)</p> <p>Phillip E. Cobbin & Geoffrey Burrows Drafting of a profession: The register of Australian accountants for National Service</p> <p>John Black ‘The pen is mightier than the sword!’ The need for literate and numerate soldiers in the army of Georgian Britain: The role of accounting history in shaping historical thought</p> <p>Phillip E. Cobbin No blood money: accounting interventions to limit war profiteering, 1939-40</p>

Parallel session 4: 3.50 pm – 5.50 pm	
Room 1: Bartolomé Salvador de Solórzano	<p>Accounting concepts (Session Chair: Christopher Napier)</p> <p>John Richard Edwards Asset and profit measurement: Historical perspectives to a continuing debate</p> <p>Kim K. Jeppesen & Dennis van Liempd Fair value and the missing correspondence between accounting and auditing</p> <p>David Alexander, Clelia Fiondella & Marco Maffei The origins of conservatism and prudence in Economia Aziendale</p> <p>Nicolas Praquin The concept of prudence, philosophical premises of an accounting research</p>
Room 2: Jócano y Madaira	<p>The roles of accounting (Session Chair: Alessandro Lai)</p> <p>Elena Giovannoni Imagining on the edge of accounting rationality: Arts and accounting books from the medieval Siena</p> <p>Frances Miley & Andrew Read De-facing power: Towards understanding power in accounting history</p> <p>Giuseppe Catturi The mysticism of accounting data</p> <p>Laura Maran & Enrico Bracci Management of power under Napoleon’s occupancy of the Commune of Ferrara (1796-1799)</p>
Room 3: Luque y Leiva	<p>Financial accounting/reporting and auditing (Session Chair: Helen Irvine)</p> <p>Rolf Uwe Fülbier & Malte Klein Financial accounting and reporting in Germany: A case study on German accounting tradition and experiences with the IFRS adoption</p> <p>Dominic Detzen Inflation, exchange rates and the conceptual framework: The FASB’s debates from 1973 to 1984</p>

	<p>Giulia Leoni & Cristina Florio Convergence in earnings management studies: An institutional perspective</p> <p>Christine Fournès Dattin Independence and competence, recurring issues in auditing: The French case (1867-1966)</p>
<p>Room 4: Francisco Javier Machado</p>	<p><i>Accounting and religion/Accounting and gender</i> (Session Chair: Aila Virtanen)</p> <p>Juan Baños Sánchez-Matamoros & Warwick Funnell War or the business of God: Sacred mission, accounting and Spanish military hospitals in the 18th century</p> <p>Juan Baños Sánchez-Matamoros & Francisco Carrasco Fenech Accounting and the role of the individual in religious organization: The change of the Constituciones in the Saint John's Order in 1738</p> <p>María Dolores Capelo Bernal, Pedro Araújo Pinzón & Concha Álvarez-Dardet Accounting role in transitional events of women's existence: The Langton family (1766-1816)</p> <p>Domingos Araújo & Delfina Gomes Accounting for religion or accounting for women: The case of the Monastery of Santa Ana of Viana do Castelo (1701-1895)</p>

Friday, 27 September 2013

Parallel session 5: 10.50 am – 12.50 pm

Room 1: Bartolomé Salvador de Solórzano	<p><i>Accounting and society (2)</i> (Session Chair: Carolyn Fowler)</p> <p>Dominic Detzen & Sebastian Hoffmann On the ubiquity of accountability: The Handelshochschule Leipzig in the claws of Nazism</p> <p>Frances Miley & Andrew Read Accounting in the service of genocide: Stolen wages in Australia 1897-1972</p> <p>Roy Chandler The only way is ethics: An examination of the development of ethical codes for accountants in Scotland</p> <p>Maria Gabriella Baldarelli & Mara Del Baldo Accounting and charity: How to read the “pink” in accounting in the first half of the 20th century through a real life case</p>
Room 2: Jócano y Madaira	<p><i>Accounting regulation</i> (Session Chair: Juan Baños Sánchez-Matamoros)</p> <p>C. Richard Baker & Bertrand P. Quéré Historical innovations in business and accounting regulation</p> <p>Andrea Cilloni, Marco Angelo Marinoni & Barbara Merino Comprehensive income, an historical perspective. The development of proprietorship and entity theories, an international approach.</p> <p>María Jesús Morales Caparrós & M. Amparo Bentabol Manzanares The interface of law and accounting in the origins of depreciation in Spain to 1939</p> <p>Chaimongkon Pholkeo & Prem Yapa Professional accounting regulation in the Kingdom of Thailand</p>

<p>Room 3: Luque y Leiva</p>	<p><i>Business, investment and financing</i> (Session Chair: Grietjie Verhoef)</p> <p>Kirsten Kininmonth Weber's protestant work ethic: A case study of Scottish entrepreneurs, the Coats family of Paisley</p> <p>Nandini Chandar, Deirdre M. Collier & Paul Miranti Innovation in firm financing: Bell Telephone Securities, 1921-1935</p> <p>Gerald W. Crompton 'Unique in the world: Operations and property in the history of the British pub</p> <p>Janette Rutterford A preliminary study of investor portfolios 1870 to 1902</p>
<p>Room 4: Francisco Javier Machado</p>	<p><i>Accounting classification, recording and disclosure</i> (Session Chair: Alan Sangster)</p> <p>Mikhail I. Kuter, M.M. Gurskaya & D.N. Alenikov The first practice of classification of accounts by economic characteristics for aggregate specifications</p> <p>María Nieves Redondo Martín & María Paz Robles Paramio Evolution of expense per capita in Colegio Mayor Santa Cruz (1968–1981)</p> <p>Mikhail I. Kuter, M.M. Gurskaya, A.E. Deliboltoyán & A.F. Khabibullina The evolution of calculation of financial result (based on the medieval books of F. Datini's Company)</p> <p>Masayoshi Noguchi, Yasuhiro Shimizu & Tsunehiko Nakamura Accounting for dissolution: The case of Japanese mining corporations 1946-1950</p>

Parallel session 6: 2.15 pm – 3.45 pm	
Room 1: Bartolomé Salvador de Solórzano	<p><i>Accounting's past in Asia</i> (Session Chair: Robert B Whait)</p> <p>Reika Tsumura & Yasuhiro Shimizu The modernization of the country and the introduction of double-entry bookkeeping in northeast Asian countries: A case of Japan and Korea</p> <p>I Gusti Ayu Nyoman Budiasih & I Made Karya Utama Inscriptions as medium of recording and reporting accounting practices in reign of King Udayana in Bali</p> <p>Rasid Mail The changes in accounting practice in North Borneo: 1881-1941</p>
Room 2: Jócano y Madaira	<p><i>Accounting in social institutions</i> (Session Chair: Rachel Baskerville)</p> <p>Rob Vosslander Accountability in a crisis: the case of the 1931 Hawke's Bay earthquake</p> <p>Helen Irvine & Michelle Fortune Organizational legitimacy through annual reports: The first 25 years of the Queensland Rugby Football League</p> <p>Tiziana Di Cimbrini Using annual reports and latent class cluster analysis to reconstruct Italian mutual welfare life cycle in the second half of the nineteenth century</p>
Room 3: Luque y Leiva	<p><i>Innovation in financial accounting/reporting</i> (Session Chair: Paul Miranti)</p> <p>Didier Bensadon Accounting innovation in France : The case of consolidated financial statements at Pechiney (1956-1971)</p> <p>Kati Pajunen & Aila Virtanen The role of Prof. Martti Saario in developing financial accounting in Finland</p> <p>Miguel Gonçalves Double entry bookkeeping in 18th century Portugal: José Francisco da Cruz – a forgotten contributor</p>

Room 4:
Francisco Javier
Machado

Accounting, governance and building societies (Session Chair: Masayoshi Noguchi)

Paul Barnes

Curbing conflicts of interest in UK building societies during the post-World War II period to the Building Societies Act 1986.