

Conference Programme

Tuesday 3 September 2019	
8.30 am – 12.45 pm	The <i>Accounting History</i> International Emerging Scholars Colloquium (AHIESC)
1.30 pm – 2.15 pm	Conference registration (tea/coffee available from 1.30 pm)
2.15 pm – 2.30 pm	Official opening addresses Including Conference organisers Accounting History journal editors
2.30 pm – 4.00 pm	Plenary session 1 – Alain Supiot "From subordination to programming: the impasses of labour governance by numbers" Plenary session 2 – Samuel Jubé "Work and the substance over form principle" Chair: Yannick Lemarchand
4.00 pm – 4.30 pm	Coffee/tea
4.30 pm – 5.20 pm	Invited Presentation – Garry Carnegie Reflections on a journey with <i>Accounting History</i> as an international refereed journal, 1995-2019 Chair: Carolyn Fowler
5.25 pm – 6.20 pm	Panel presentation: CNAM history, library and museum Exceptional exhibition of the <i>Summa de arithmetica, geometria, de proportioni et de proportionalita</i> item held by CNAM library Panel: Alan Sangster, Professor of Accounting History, University of Aberdeen Guillaume Champion, Special Collections Librarian Cécile Formaglio, Chief Librarian Pascale Heurtel, Director of the Library Chair: Henri Zimnovitch
6.20 pm – 6.55 pm	Visit of the CNAM Library
7.00 pm – 9.00 pm	Welcome reception at CNAM: Salle des Textiles

Wednesday 4 September 2019	
9.00 am – 10.30 am	Parallel session 1
10.30 am – 11.00 am	Coffee/tea
11.00 am – 12.30 pm	Parallel session 2
12.30 pm – 2.00 pm	Lunch
2.00 pm – 3.30 pm	Parallel session 3/ Workshop with professional associations
3.30 pm – 4.00 pm	Coffee/tea
4.00 pm – 5.30 pm	Parallel session 4
7.30 pm – 10.30 pm	Gala dinner: Cruise on the Seine
Thursday 5 September 2019	
9.00 am – 10.30 am	Parallel session 5
10.30 am – 11.00 am	Coffee/tea
11.00 am – 12.30 pm	Parallel session 6
12.30 pm – 2.00 pm	Lunch
2.00 pm – 3.30 pm	Parallel session 7
3.30 pm – 4.00 pm	Conference closure Including 11AHIC 2021 Presentation Conference organisers <i>Accounting History</i> journal editors Refreshments to follow the closure

PROGRAM FOR PARALLEL SESSIONS

<i>Wednesday, 4 September 2019</i>	
Parallel session 1: 9.00 am – 10.30 am	
Room 1: Amphitheater 3	<p><i>The Accounting Profession (Session Chair: Christine Fournès)</i></p> <p>Sarath Ukwatte and Prem Yapa Post-independence jurisdiction in the accounting profession in Sri Lanka</p> <p>Charles Richard Baker Contrasting institutional logics: Historical development of the public accountancy profession in the United Kingdom and France</p> <p>Sami El Omari Centre-periphery interaction: Organization of the accounting profession in Morocco, 1947-1955</p>
Room 2: A 212	<p><i>Accounting, Religion and Utopian Communities (Session Chair: Emanuela Mattia Cafaro)</i></p> <p>Michele Bigoni and Laura Maran Time, space and accounting at Nonantola Abbey (1350-1449)</p> <p>Tonya Flesher and Dale Flesher Accounting, greed, and beliefs in a 19th century communal religious society</p> <p>Giulia Leoni Rudimentary capital budgeting for an utopian Italian colony in Australia: The multiple role of accounting</p>
Room 3: A 308	<p><i>Accounting Systems (Session Chair: Didier Bensadon)</i></p> <p>Mitsunori Kasukabe and Chie Sawanobori The double account system of the Chelsea Waterworks Company</p> <p>Jane Hronsky, Geoff Burrows and Phillip Cobbin Tiger Moth trainers: Governance of an incomplete contract in a wartime setting</p> <p>Karen McBride Plus Ça Change: A ‘new system’ of accounting for the Royal Navy in 1832</p>
Room 4: C 272	<p><i>Accounting, CSR and the Environment (Session Chair: Andrew Read)</i></p> <p>Frank Badua Governmentalities in the evolution of sustainability accounting</p> <p>Arianna Lazzini, Simone Lazzini and Federica Balluchi Social and moral accountability in action: Insights from the pioneer “Ceramica Ligure Vaccari” (1900-1950)</p> <p>Frank Badua Contabilitas dei: Deriving social and environmental accounting measures from the historical evolution of the Roman Catholic church’s socioeconomic teachings</p>

Parallel session 2: 11.00 am – 12.30 pm	
Room 1: Amphitheater 3	<p><i>Prosopography (Session Chair: Leanne Morrison)</i></p> <p>Adriana Tiron-Tudor and Widad Atena Faragalla A prosopography of pioneer women in accounting viewed through the feminist gender stratification lenses</p> <p>Valerio Antonelli, Stefano Coronella, Carolyn Cordery and Roberto Verona Fraud and incompetence: Multiple failures in the Papal States</p> <p>Carolyn Fowler and Trish Keeper The interface between accounting and other commercial roles in New Zealand: The tale of a small 19th century colonial business community</p>
Room 2: A 212	<p><i>Medieval and Early Accounting (Session Chair: Frances Miley)</i></p> <p>Marina Gurskaya and Mikhail Kuter The expansion of procedures of determining the financial result in medieval proprietorships and companies</p> <p>Alan Sangster Pacioli's epilogue: Resolving the mystery</p> <p>Eddy E. Felix and John Parkinson Strategic change at the hospital Saint-Jacques at Le Roeulx (Belgium), in the 17th century, from the account book of Sister Magdelaine Delcourt</p>
Room 3: A 308	<p><i>Accounting and the State Sector (Session Chair: Delfina Gomes)</i></p> <p>Ryan P. McDonough, Paul J. Miranti and Michael P. Schoderbek Herman Metz and the search for order in municipal administration: The New York city experience, 1898-1909</p> <p>Patrizia Modica and Roberto Ludovico Labor, banquets, and politics at the Royal Palace, Turin, 1852</p> <p>David Alexander, Svetlana Karelskaia, Viatcheslav Sokolov and Ekaterina Zuga The Russian accounting mentality, 1020–2020</p>
Room 4: C 272	<p><i>Accounting in Colonial and Fragile States (Session Chair: Suki Sian)</i></p> <p>Simon Morris One size fits all? How international agencies fail fragile states in the assessment of the sustainability and professionalism of accounting professions: Timor-Leste a case study</p> <p>Yuta Sumi and Masayoshi Noguchi The use of accounting information for sugar business operations at the South Seas Development Company</p> <p>Sean Bradley Power and Niamh Brennan Corporate reporting to the Crown: A longitudinal case from colonial Africa</p>

Parallel session 3: 2.00 pm – 3.30 pm	
Room 1: Amphitheater 3	<i>Professional Associations Workshop</i> (Session Chairs: <i>Didier Bensadon and Raluca Sandu</i>)
Room 2: A 212	<p><i>Accounting, Art and Propaganda</i> (Session Chair: <i>Giulia Leoni</i>)</p> <p>Jane Davison Visual governance in medieval times: The painted Biccherna panels of Siena</p> <p>Andrew Read and Frances Miley Communication, memory and kingship: The dialogic power of accounting in the Bayeux Tapestry</p> <p>Valerio Antonelli, Michele Bigoni, Emanuela Mattia Cafaro, Enrico Deidda Gagliardo and Warwick Funnell Accounting for propaganda and indoctrination: Calculative practices in the Ministry of Popular Culture, Fascist Italy, 1937-1943</p>
Room 3: A 308	<p><i>Accounting Devices and Concepts</i> (Session Chair: <i>Alan Sangster</i>)</p> <p>Viatcheslav Sokolov, Svetlana Karelskaia and Ekaterina Zuga The Russian abacus (Schoty) as the main counting device in pre-computer accounting</p> <p>Eiichiro Kudo How accounting came about? The concept of property behind accounting</p> <p>Varun Gautam Accounting in 4th century BCE India: A study of Kautilya's Arthashastra</p>

Parallel session 4: 4.00 pm – 5.30 pm	
<p>Room 1: Amphitheater 3</p>	<p><i>Accounting for Manufacturing (Session Chair: Kirsten Kininmonth)</i></p> <p>Valerio Antonelli, Raffaele D’Alessio, Emanuela Mattia Cafaro and Carlo Torre Disciplining workers according to ... Swiss punctuality: Cost and labour accounting practices in the Schlaepfer, Wenner & C. (1835-1896)</p> <p>Keith Hoskin and Richard Macve Modern work: Revisiting the Springfield Armory episode and the case for Springfield as the initial site of the modern ‘science’ of management via accounting</p> <p>Marina Sidorova and Dmitry Nazarov The case of Moscow print yard: How the labour created accounting work</p>
<p>Room 2: A 212</p>	<p><i>Accounting and Entertainment (Session Chair: Jane Davison)</i></p> <p>Stefano Adamo, David Alexander, Roberta Fasiello and Tito Schipa Jr Tito Schipa, 1889-1965: An economic, musical and social biography</p> <p>Dina Lvova and Irina Lvova Workers’ clubs: Accounting for entertainment in Russia in the late nineteenth – early twentieth centuries</p> <p>Trish Keeper and Rachel Baskerville Patrons of the 21st century, alive and thriving in Hollywood studios</p>
<p>Room 3: A 308</p>	<p><i>Consolidated Reporting and Heritage Assets (Session Chair: Christopher Napier)</i></p> <p>Takashi Oguri The origins of consolidation accounting and its function for the securities market</p> <p>Didier Bensadon The influence of American accounting thought in France during the 1950s: The case of consolidated financial statements</p> <p>Paolo Ferri and Shannon Sidaway Accounting for heritage assets in Australian museums: A 20-year long persisting paradox</p>
<p>Room 4: C 272</p>	<p><i>Banking Systems (Session Chair: Luca Bartocci)</i></p> <p>Alessandro Lai, Carlo Bellavite Pellegrini and Andrea Lionzo Overcoming a bank crisis: The role of a hegemonic elite</p> <p>Peter Lokarlo Ngrimwa The evolution and influence of Islamic banking in the Sudan: A contemporary appraisal</p> <p>Luca Anselmi, Mario Nicolliello and Alessandro Capocchi A historical perspective on accounting and work: An Italian bank in the 19th century</p>

Thursday, 5 September 2019

Parallel session 5: 9.00 am – 10.30 am

<p>Room 1: Amphitheater 3</p>	<p><i>Accounting and Work</i> (Session Chair: <i>Merridee Bujaki</i>)</p> <p>Yves Levant and Marc Nitikin History of an unsuccessful performance measurement innovation: Surplus accounts in France, 1966 – c.1990</p> <p>Kirsten Kininmonth, Greg Stoner and Angela Stoner Institutional work and accounting at Glasgow: A 1850-1968 educational institutional historiography</p> <p>Christian Rainero, Alessandro Migliavacca and Sara Reano Accounting for workplace change and institutional pressures: A historical case study from the early 19th century in the Northern Italy Kingdom of Sardinia</p>
<p>Room 2: A 212</p>	<p><i>Social Accounting</i> (Session Chair: <i>Ofélia Pinto</i>)</p> <p>Mohamed Ali Dakkam An Application of Flichy’s theory of technology to certain aspects of accounting theory</p> <p>Sara Moggi and Lee Parker Implementing strategy and accountability in the national interest: The Italian Red Cross in World War I</p> <p>Deirdre Collier and Paul Miranti Tariffs, rail rates, and social welfare in the U.S., 1887-1914</p>
<p>Room 3: A 308</p>	<p><i>Standards and the Conceptual Framework</i> (Session Chair: <i>Philip Cobbin</i>)</p> <p>Yoshihiro Tokuga and Masatsugu Sanada Uniformity and flexibility: The leitmotiv of the principles-based versus rules-based debate</p> <p>Charles Richard Baker A historical exploration of the concept of prudence in accounting as a moral virtue</p> <p>Paul Mazzola Institutional influence over the accounting standard setting process for FAS 140</p>

Parallel session 6: 11.00 am – 12.30 pm	
<p>Room 1: Amphitheater 3</p>	<p><i>Accounting, Households and Tax</i> (Session Chair: Carolyn Fowler)</p> <p>Ryoko Shinoto The effects and impact of Western-influenced textbooks and curricula on the development of Meiji era household bookkeeping 1867-1912</p> <p>Gina Rossi and Angelo Piccini Accounting and work relationships in the everyday life of households in eighteenth century Italy</p> <p>Rossella Leopizzi, Stefano Coronella, Fabio Caputo, Andrea Venturelli and Laura Maran The rural landscape of the <i>trulli</i> of Alberobello: World heritage and taxation mystery</p>
<p>Room 2: A 212</p>	<p><i>Accounting and Charities</i> (Session Chair: Carolyn Cordery)</p> <p>Andrew Holden Accounting for funding of the Newcastle Infirmary during the 19th century</p> <p>Ana Filipa Alves Pereira, Ofélia Pinto, Delfina Gomes and Adelaide Martins Accounting and the social role of Hospital S. Marcos da Santa Casa da Misericórdia de Braga, Portugal, 1910-1920</p> <p>Mario Nicoliello and Farzaneh Jalali Accounting and work in the charities: The case of Italian institution in the 19th century</p>
<p>Room 3: A 308</p>	<p><i>Auditing</i> (Session Chair: Sara Moggi)</p> <p>Phu Dao-Le Flécher and Viet Ha Tran Vu In the quest of legitimacy of the auditing profession in France over 2000-2020 periods: A critical historical analysis</p> <p>Iurii Guzov Auditors in Russia: Entry into the profession</p> <p>Christine Fournès Impact of cultural factors on the premises of statutory auditing in France and its European neighbours (1850 – 1929)</p>

Parallel session 7: 2.00 pm – 3.30 pm	
<p>Room 1: Amphitheater 3</p>	<p><i>Accounting and the Military (Session Chair: Karen McBride)</i></p> <p>Enrico Bracci, Laura Maran and Leanne Morrison The governance of war and the role of accounting: Insights from the Napoleonic domination in Italy</p> <p>Delfina Gomes, Manuel Cunha, Carlos Menezes, Ana Alexandra Caria and João Leite Ribeiro Accounting in the context of war: The Portuguese case of ‘Guerra do Ultramar’, 1961-1974</p> <p>Merridee Bujaki and Bruce McConomy Discipline and governmentality at a distance: Internal controls at the Isthmus Lockstation, Rideau Canal, 1832 – 1854</p>
<p>Room 2: A 212</p>	<p><i>Education and Models (Session Chair: Charles Richard Baker)</i></p> <p>Sadaharu Takeshima Looking back on the development process of the theories of Vatter, Sorter, and McCarthy</p> <p>Irina Lvova and Dina Lvova Classical versus specialized business (commercial) education: Russian history of 18th to the beginning of the 20th century</p>
<p>Room 3: A 308</p>	<p><i>Banking and Finance (Session Chair: Alessandro Lai)</i></p> <p>Vittoria Ferrandino and Amedeo Lepore The Neapolitan public banks: Accounting and finance during the Charles of Bourbon reforms</p> <p>Luca Bartocci, Libero Mario Mari, Francesca Picciaia and Fabio Santini Reforming administration and controls to restore legitimacy: The case of Monte di Pietà of Perugia, 1462-1468</p> <p>Nadia Matringe Accounting and the making of financial markets in the early modern age</p>