

**The tenth *Accounting History* International Conference  
Program  
CNAM – Dauphine University – SKEMA  
Paris, 3-5 September 2019**

**Tuesday, 3 September 2019**

8.30am – noon     *Accounting History* International Emerging Scholars' Colloquium (the *AHIESC* is taking place at Dauphine University, and is followed by lunch for *AHIESC* delegates & panel members only)

**Tuesday, 3 September 2019: Main Conference**

***The venue is CNAM 292 rue saint-Martin. Amphitheatre Jean-Baptiste Say***

1.30pm – 2.15pm     Conference registration (tea/coffee available from 1.30pm)

2.15pm – 2.30pm     Official opening addresses

Including             Conference organisers  
*Accounting History* journal editors

2.30pm – 4.00pm     **Plenary session 1 – Professor Alain Supiot, Collège de France, France**

“From subordination to programming: the impasses of labour governance by numbers”

**Plenary session 2 – Permanent Fellow Samuel Jubé, Institute of Advanced Studies in Nantes, France**

“Work and the *substance over form* principle”

*Chair:* Yannick Lemarchand

4.00pm – 4.30pm     Afternoon tea/coffee

4.30pm – 5.20pm     **Plenary session 3 – Emeritus Professor Garry Carnegie, RMIT University**

Reflections on a journey with *Accounting History* as an international refereed journal, 1995-2019

*Chair:* Carolyn Fowler

5.25pm – 6.20pm     **Panel presentation: CNAM history, library and museum:**

Exceptional exhibition of the *Summa de arithmetica, geometria, de proportioni et de proportionalita* item held by CNAM library.

**Panel:**

**Guillaume Champion**, Special Collections Librarian

**Cécile Formaglio**, Chief Librarian

**Pascale Heurtel**, Director of the Library

*Chair:* Henri Zimnovitch

6.20pm – 6.55pm     Visit of the Library

7.00pm – 9.00pm     Welcome reception at *Café des Techniques* of the CNAM Museum

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**Wednesday, 4 September 2019**

***The venue is CNAM/INTEC: 40. rue des Jeûneurs***

9.00am – 10.30am Parallel session 1  
10.30am – 11am Morning tea/coffee  
11.00am – 12.30pm Parallel session 2  
12.30pm – 2.00pm Lunch  
2.00pm – 3.30pm Parallel session 3 / Workshop with professional associations  
3.30pm – 4.00pm Afternoon tea/coffee  
4.00pm – 5.30pm Parallel session 4  
7.30pm – 10.30pm **Gala dinner: Cruise on the Seine**

**Thursday, 5 September 2019**

***The venue is CNAM/INTEC: 40. rue des Jeûneurs***

9.00am – 10.30am Parallel session 5  
10.30am – 11.00am Morning tea/coffee  
11.00am – 12.30pm Parallel session 6  
12.30pm – 2.00pm Lunch  
2.00pm – 3.30pm Parallel session 7  
3.30pm – 4.00pm **Conference closure –**  
Including 11AHIC 2021 Presentation  
Conference organisers  
*Accounting History* journal editors

Refreshments to follow the closure

# The tenth *Accounting History* International Conference

## PROGRAM FOR PARALLEL SESSIONS

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

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

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

<b>Parallel session 4: 4.00 pm – 5.30 pm</b>	
<b>Room 1:</b>	<p><b><i>Accounting for Manufacturing</i></b> (Session Chair: <i>Carolyn Fowler</i>)</p> <p><b>Valerio Antonelli, Raffaele D'Alessio, Emanuela Mattia Cafaro and Carlo Torre</b> Disciplining workers according to ... Swiss punctuality: Cost and labour accounting practices in the Manifatture Cotoniere Meridionali (1829-1896)</p> <p><b>Keith Hoskin and Richard Macve</b> 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><b>Marina Sidorova and Dmitry Nazarov</b> The case of Moscow print yard: How the labour created accounting work</p>
<b>Room 2:</b>	<p><b><i>Accounting and Entertainment</i></b> (Session Chair: <i>Jane Davison</i>)</p> <p><b>Stefano Adamo, David Alexander, Roberta Fasiello and Tito Schipa Jr</b> Tito Schipa, 1889-1965: An economic, musical and social biography</p> <p><b>Dina Lvova and Irina Lvova</b> Workers' clubs: Accounting for entertainment in Russia in the late nineteenth – early twentieth centuries</p> <p><b>Trish Keeper and Rachel Baskerville</b> Patrons of the 21st century, alive and thriving in Hollywood studios</p>

<b>Room 3:</b>	<p><b><i>Consolidated Reporting and Heritage Assets</i></b> (Session Chair: Christopher Napier)</p> <p><b>Takashi Oguri</b> The origins of consolidation accounting and its function for the securities market</p> <p><b>Didier Bensadon</b> The influence of American accounting thought in France during the 1950s: The case of consolidated financial statements</p> <p><b>Paolo Ferri and Shannon Sidaway</b> Accounting for heritage assets in Australian museums: A 20-year long persisting paradox</p>
<b>Room 4:</b>	<p><b><i>Banking Systems</i></b> (Session Chair: Luca Bartocci)</p> <p><b>Alessandro Lai, Carlo Bellavite Pellegrini and Andrea Lionzo</b> Overcoming a bank crisis: The role of a hegemonic elite</p> <p><b>Peter Lokarlo Ngrimwa</b> The evolution and influence of Islamic banking in the Sudan: A contemporary appraisal</p> <p><b>Luca Anselmi, Mario Nicolielo and Alessandro Capocchi</b> 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**

<b>Room 1:</b>	<p><b><i>Accounting and Work</i></b> (Session Chair: Merridee Bujaki)</p> <p><b>Yves Levant and Marc Nitikin</b> History of an unsuccessful performance measurement innovation: Surplus accounts in France, 1966 – c.1990</p> <p><b>Kirsten Kininmonth, Greg Stoner and Angela Stoner</b> Institutional work and accounting at Glasgow: A 1850-1968 educational institutional historiography</p> <p><b>Christian Rainero, Alessandro Migliavacca and Sara Reano</b> Accounting for workplace change and institutional pressures: A historical case study from the early 19th century in the Northern Italy Kingdom of Sardinia</p>
<b>Room 2:</b>	<p><b><i>Social Accounting</i></b> (Session Chair: Ofélia Pinto)</p> <p><b>Mohamed Ali Dakkam</b> An Application of Flichy's theory of technology to certain aspects of accounting theory</p> <p><b>Sara Moggi and Lee Parker</b> Implementing strategy and accountability in the national interest: The Italian Red Cross in World War I</p> <p><b>Deirdre Collier and Paul Miranti</b> Tariffs, rail rates, and social welfare in the U.S., 1887-1914</p>

<b>Room 3:</b>	<p><b><i>Standards and the Conceptual Framework</i></b> (Session Chair: Philip Cobbin)</p> <p><b>Yoshihiro Tokuga and Masatsugu Sanada</b> Uniformity and flexibility: The leitmotiv of the principles-based versus rules-based debate</p> <p><b>Charles Richard Baker</b> A historical exploration of the concept of prudence in accounting as a moral virtue</p> <p><b>Paul Mazzola</b> Institutional influence over the accounting standard setting process for FAS 140</p>
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**Parallel session 6: 11.00 am – 12.30 pm**

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

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