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**NOTICIAS / NEWS****TESIS LEÍDAS / PhD Defended**

- Pedro Mirón Murciano de la *Universidad de Sevilla* defendió su Tesis Doctoral en su Universidad el pasado día 4 de diciembre. El título de la Tesis es: “*La Administración Colonial Española de Puerto Rico en la Segunda Mitad del siglo XIX: Gestión y Fiscalización de las Cuentas*” El autor obtuvo la calificación de *Sobresaliente Cum Laude*.
- Juan Gómez Álvarez de la *Universidad de Huelva* defendió su Tesis Doctoral en la Universidad de Sevilla el pasado día 11 de Diciembre. El título de la Tesis es: “*Análisis de la Información sobre Gobierno Corporativo proporcionado por las Empresas mediante un estudio de Casos Longitudinal*” El autor obtuvo la calificación de *Sobresaliente Cum Laude*.

**RESEÑA DE CONGRESOS PASADOS / SUMMARY OF PAST CONFERENCES**

- **10th International Research Seminar on Accounting History.** Universidad Pablo de Olavide (Sevilla) 3 de julio / 3<sup>rd</sup> July.
  - Los ponentes invitados fueron Begoña Prieto (*Universidad de Burgos*), Lorenzo Maté (abad del Monasterio de Silos) y Alicia Santidrian (*Universidad de Burgos*) y presentaron su trabajo titulado “*Contabilidad y desarrollo económico, una evolución sincronizada: del esplendor del siglo XVIII a la decadencia del siglo XIX. El paradigma de la contabilidad monástica y el Monasterio Benedictino de Silos (España)*”.
  - The guest speakers were Begoña Prieto (*Universidad de Burgos*), Lorenzo Maté (Abbot of the monastery of Silos) and Alicia Santidrian (*Universidad de Burgos*) and presented their work entitled “*Contabilidad y desarrollo económico, una evolución sincronizada: del esplendor del siglo XVIII a la decadencia del siglo XIX. El paradigma de la contabilidad monástica y el Monasterio Benedictino de Silos (España)*”.
  - El resto de autores y trabajos presentados / The other authors and papers presented:
    - M.D. Capelo and P. Araujo: "Accounting Role in the management of Social Space: Economic and Social Risks and Opportunities at the End of the Ancien Régime".
    - M. Calvo: “Normas Contables para la Elaboración de la Cuenta del Tesorero General se las Rentas Generales, 1740-1753”.

- A. Rodrigues, L. Lima Rodrigues and A. Sangster: "Accounting as a tool for managing free Africans".
- A. Casasola, Vicente Pérez, and F. Gutiérrez: "La contabilidad como facilitadora del dominio de la ITT sobre el Estado español (1924-1932)".
- J. Baños and W. Funnell: "Accounting and the Seizure Process of 1855. On the role of accounting at programs of government".
- M. Domínguez-Orta: "Dos resultados opuestos en la implantación del Sistema de Intendencias en las colonias indianas en el siglo XVII".
- A. Casasola, Vicente Pérez, and F. Gutiérrez: "Obra Pía de los Santos Lugares de Jerusalén (1940-2013): Rendición de cuentas".
- J. Horacio and S. Martínez Soto: "La Contabilidad en la Cofradía de N.P. Jesús Nazareno de Cartagena durante el Segundo Tercio Cuarto del siglo XX"

### PRÓXIMOS CONGRESOS / NEXT CONFERENCES

- **21<sup>st</sup> Conference on the History of Management and Organisations (21<sup>st</sup> JHMO)**. 16<sup>th</sup> to 18<sup>th</sup> March 2016. UTBM Sevenans (Territoire de Belfort, France). Organized by the "Association pour l'histoire du management et des organisations" (Association for the History of Management and Organizations).
- **11<sup>th</sup> International Research Seminar on Accounting History**. Universidad Pablo de Olavide (Sevilla). 10 de junio de 2016. El ponente invitado será Warwick Funnell. Todos los trabajos tendrán contraponente. Se podrán presentar trabajos en español e inglés. / 10<sup>th</sup> of June of 2016. The guest speaker will be Warwick Funnell. All the papers will have a discussant. The papers could be presented in Spanish or English.
- **14<sup>th</sup> World Congress of Accounting Historians**. Pescara, Italy, 25 y 27 June 2016. <http://www.wcah2016.org/>
- **XXI Workshop en Contabilidad y Control de Gestión. "Raymond Konopka"**. 29 y 30 junio 2016 en Valencia (España). <http://www.uv.es/conadmon2016/temas-de-los-trabajos.html>
- **X Encuentro Esteban Hernández Esteve de Historia de la Contabilidad**. Los días 13 y 14 de octubre de 2016 en las Palmas de Gran Canaria.

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**NÚMEROS ESPECIALES / SPECIAL ISSUES**

- A special issue of Accounting History, *Accounting and Charities in Historical Perspective*, is scheduled to be published in the first half of 2016. Guest Editors: Rachel Baskerville, Victoria University of Wellington, New Zealand, email: [rachel.baskerville@vuw.ac.nz](mailto:rachel.baskerville@vuw.ac.nz) and Stefania Servalli, University of Bergamo, Italy, email: [stefania.servalli@unibg.it](mailto:stefania.servalli@unibg.it).
- Accounting History. Special Issue. *Histories of Accounting Standard-Setting*. The special issue is scheduled to be published in late 2017 / early 2018. Potential contributors are invited to contact the Guest Editors to discuss their proposed topics. Kindly send all correspondence to both of the Guest Editors. Corinne Cortese, University of Wollongong ([corinne@uow.edu.au](mailto:corinne@uow.edu.au)) and Peter Walton, The Open University ([peter.walton@open.ac.uk](mailto:peter.walton@open.ac.uk)).
- Accounting History. *Histories of Accounting Education*. The special issue is scheduled to be published during 2017. Potential contributors are invited to contact the Guest Editors to discuss their proposed topics. Guest Editors: Elaine Evans, Macquarie University ([elaine.evans@mq.edu.au](mailto:elaine.evans@mq.edu.au)) and Catriona Paisey, University of Glasgow ([catriona.paisey@glasgow.ac.uk](mailto:catriona.paisey@glasgow.ac.uk)).
- Accounting History. *Accounting History and the Enlightenment*. This special issue is scheduled to be published in late 2017 / early 2018. Guest Editor: C. Richard Baker, Adelphi University (Email: [Baker3@Adelphi.edu](mailto:Baker3@Adelphi.edu)).

Para más información ver a continuación / *For more information see below:*

## Call for papers

# Managerial utopias

**21st Conference on the History of Management and Organisations (21st JHMO) 16th to 18th March 2016. UTBM Sevenans (Territoire de Belfort, France)**

Organised by the “Association pour l’histoire du management et des organisations” (Association for the History of Management and Organisations), the Université de Technologie of Belfort-Montbéliard, the Research Centre LSH (Laboratoire des Sciences Historiques, EA 2273) of the Université de Franche-Comté in Besançon



To be interested in managerial and organisational utopias is to investigate the imagination and the ideals pursued by the managers. Utopia is an imagined perfect world, and, on the face of it, beyond reality. It seems to us that business managers are more likely than many others to seek utopias, because they invent and operate models of organisation and control, and because they search for perfect operational methods.

It seems important to verify such a hypothesis by establishing a survey of these utopias. The term appeared during the Renaissance, and it would be interesting to better understand its various versions in organisations, whether it is in the world of production, commerce or finance.

It would also be interesting to relate managerial utopias with other utopias, beginning with those of the engineers, who, from the beginning of the industrial revolution, tried to establish labour systems appropriate to the mechanisation of production. The impact of technological change could be fundamental. We should also not neglect links with political and literary utopias. What should we say about the evolution of utopias, particularly the political ones? Are they all relevant to the world of organisations (corporate citizenship, democracy in the workplace...)?

So, through written and verbal discourses, it is important to investigate the creation of management projects inspired by utopias. The reverse is also interesting: how can the existing organisations inspire the notion of utopias?

Who produces managerial utopias? The theories and the practices are not necessarily the ideas of the managers themselves. Other players contribute to the design of utopias: certainly

engineers, workers whether qualified or not, consumers (workers' self-management, cooperatives). Managerial utopias are not just the preserve of the world of industrial production: offices, research laboratories, government agencies are all involved. More recently, the appearance of new modes of communication and of the knowledge society have surely modified the methods of embracing utopias.

Finally, it seems necessary to investigate the reception, the geographical spread, and the future of these utopias. In what ways have they contributed to the evolution of management practices? Did they influence discussions, practices and thinking beyond the world of business management?

### **Some themes to consider**

- Utopias: originally an idealistic and faultless country. How can this be translated into the language of business?
- The historical dimension of production organisations. From the manufacture to the Taylorist factory. How can we best organise work and production? - Engineers and managers: links between the two roles, examples of key figures.
- How are organisations influenced by political ideologies (e.g. Lip in Besançon during the seventies, workers' self-management)?
- Similar ideas regarding ideal property patterns: for example the controversies surrounding 'commons' ... - And so on!

### **Organising Committee**

Sophie Chauveau, UTBM (Université de Technologie Belfort-Montbéliard)

Jean-Luc Rossignol, Université de Franche-Comté

Catherine Vuillermot, Université de Franche-Comté

### **Scientific Committee**

Eugénie Briot, Université de Marne-la-Vallée

Ludovic Cailluet, Université du Littoral Côte d'Opale

Sophie Chauveau, UTBM (Université de Technologie Belfort-Montbéliard)

Frédéric Gautier, IAE Paris

Pierre Labardin, Université de Paris-Dauphine

Eve Lamendour, Université de la Rochelle

Yannick Lemarchand, Université de Nantes

Marie-Laure Legay, Université Lille III

Eric Pezet, Université Paris X – Nanterre

Nicolas Praquin, Université Paris-Sud

Jean-Luc Rossignol, Université de Franche-Comté

Philippe Trouvé, Centre d'Etudes et de Recherches sur les Qualifications

Catherine Vuillermot, Université de Franche-Comté

Henri Zimnovitch, CNAM

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### **A Point of Clarification**

As during previous conferences, submitted papers that do not fit in this thematic area but that examine management and organisation issues in historical perspective are also welcome. The novelty and originality of the contributions will be given preference in this instance.

### **Doctoral Seminar**

The conference will begin with a doctoral seminar on March 18th, including thesis-tutoring sessions in management history and methodological sessions.

This workshop will involve Ph.D. students in history and management but it may also be of interest to students in sociology, law and economics.

Doctoral students wishing to present their research during this workshop should present a document of a maximum of ten pages specifying the research field (theme, research questions), the theoretical framework or the theoretical articulation of the thesis, methodological approach, initial results (if applicable), their main bibliographic references. Doctoral students at early stages of their thesis are also encouraged to take part.

### **Key dates**

Last date for submission of full papers: December 2d, 2015.

The papers can be sent in French or English, to include an abstract in both French and English, to the following address. [jhmo2016@gmail.com](mailto:jhmo2016@gmail.com)

Decision of the Scientific Committee: January 15th, 2016

Final text: February 19th, 2016 Papers may be presented in French or English, simultaneous translation from French to English will be provided for the plenary sessions.

Contacts:

[sophie.chauveau@utbm.fr](mailto:sophie.chauveau@utbm.fr)

[catherine.vuillermot@univ-fcomte.fr](mailto:catherine.vuillermot@univ-fcomte.fr)



Much time has passed since the “Fourth International Congress of the History of Accountancy” was successfully organized in Pisa in 1984 by Tito Antoni. The **University Gabriele d’Annunzio** ([www.unich.it](http://www.unich.it)) and its **Department of Management and Business Administration** ([www.dea.unich.it](http://www.dea.unich.it)) are proud to host in 2016 the *World Congress of Accounting Historians* ([www.wcah2016.org](http://www.wcah2016.org)) which will take place in Pescara, the trendy Italian seaside resort.

Supported by the **Italian Society of Accounting History (SISR)**, the 14th WCAH will provide an international platform for scholars from around the world to present and discuss research across the full range of accounting history topics and methodological and theoretical perspectives.

#### Conference Key-note Speakers

We are especially honored and proud to have as key-note speakers:

- **Peter Miller** (London School of Economics and Political Sciences);
- **Gary J. Previts** (Weatherhead School of Management - Case Western Reserve University);
- **Stephen P. Walker** (Business School – University of Edinburgh).

#### Accounting History Symposium

A symposium will be organized as a pivotal session of the WCAH, where a panel of distinguished editors and delegates representing accounting history journals will be represented. The symposium will focus on the status of research in the field, and trends in the worldwide research agenda.

**Submission details**

Papers in all fields of accounting history research are invited. Full papers are to be submitted in English by January 11, 2016, and will be subject to the refereeing process. Scholars will be able to submit papers since September 29, 2015 through the submissions form page , and we plan to send papers to review as they are submitted. Accepted papers will be assigned to parallel sessions. All accepted papers will be published on the conference website ([www.wcah2016.org](http://www.wcah2016.org)), as refereed conference proceedings, unless otherwise advised.

**Conference information and inquiries**

Conference information and inquiries may be directed to the Convenor, Massimo Sargiacomo, University G. d'Annunzio, at the following e-mail address: [msargiacomo@unich.it](mailto:msargiacomo@unich.it)



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# Accounting History

## Call for Papers

### Accounting and Charities in Historical Perspective

The growth of charitable activities worldwide for hundreds of years is most often seen either as a response to gaps in or as complementary to government-provided services. Different jurisdictions have very specific rules and practices concerning the definition of what constitute charitable purposes, and the extent to which donors are provided with tax incentives. There is also a complex mix of stakeholders interested in the proper functioning of charities, representing both a diverse group of funding agencies and beneficiaries. Financial reporting by charities is most often perceived as discharging a stewardship function. Therefore, a need exists for a strong body of historical research to better appreciate the nature of, and prospect for, effective and efficient charities, and related accounting and auditing issues. Cultural distinctions in the role and range of charitable activities in different countries are also pertinent for investigation.

For this special issue, topics may include, but are not limited to, the following areas:

- Accounting and accountability in secular or religious charities
- Accounting in the interrelations between charities, local governments and the State



- Social dimensions of accounting in charitable organisations
- Accounting practices in charities dealing with specific situations of misfortune (famine, plague, natural disasters, wars, and so on)
- Charities' accounting and financial reporting regulation
- Auditing practices/financial fraud in charitable organisations
- Accountants in charitable organisations or prominent contributors to accounting development in charities

Potential contributors are encouraged to interpret these themes broadly, adopting diverse theoretical and methodological perspectives. Submissions are particularly encouraged which investigate such topics in the light of the different social and economic elements shaping accounting, accountability and auditing in charities. In turn, researchers are also encouraged to identify the impacts of accounting, accountability and auditing on charities and communities.

Submissions must be written in English and forwarded electronically to the Guest Editors by 30 September 2014. This special issue is scheduled to be published in the first half of 2016. Manuscripts will be subject to the usual double blind review process of *Accounting History*. Potential contributors are invited to contact the Guest Editors to discuss their proposed topics.

**Guest Editors:**

Rachel Baskerville, Victoria University of Wellington, New Zealand

([rachel.baskerville@vuw.ac.nz](mailto:rachel.baskerville@vuw.ac.nz))

Stefania Servalli, University of Bergamo, Italy ([stefania.servalli@unibg.it](mailto:stefania.servalli@unibg.it))

# Accounting History

## Call for Papers: Special Issue

### Histories of Accounting Standard-Setting

Accounting standard-setting, broadly defined, can be said to have been taking place since the seventeenth century, even if the dedicated committees setting rules for financial reporting generally developed during the twentieth century. Contingent theorists would argue that changes in rule-making, just as changes in rules, are usually associated with an event or a problem. However, the academic analysis of these changes is very uneven, with some countries the object of much research and others not apparently researched at all. This special edition of *Accounting History* seeks to help us understand more the evolution of standard-setting in different cultural contexts, and the different nature of the process.

The special issue is looking for papers on the following topics (not by way of limitation):

- The historical construction of an accounting standard-setting mechanism in a particular environment;
- The choices that have determined what kind of institution should have a standard-setting responsibility and what kind of skills are required;
- From a contingent or related perspective, what circumstances or events have driven change in the regulation of financial reporting;
- What political forces have intervened to try to determine the nature and scope of the rule-making institution;
- Case studies of the evolution of particular standards, the forces which shaped the outcomes, and evaluations of the consequences of those outcomes;
- The role of particular interest groups in seeking to influence standard-setting.

Potential contributors are encouraged to explore histories of accounting standard-setting using diverse theoretical and methodological perspectives. Histories from previously under-researched countries and contexts are particularly welcome. Papers written in English and in accordance with *Accounting History* style guidelines should be submitted electronically in Word format by 15 August 2016 as per the submission instructions on the journal website: <http://ach.sagepub.com/>. The special issue is scheduled to be published in late 2017/early 2018 (with papers uploaded onto OnlineFirst once accepted for publication and copy edited). Potential contributors are invited to contact the Guest Editors to discuss their proposed topics. Kindly send all correspondence to both of the Guest Editors.

**Guest Editors:** Corinne Cortese, University of Wollongong ([corinne@uow.edu.au](mailto:corinne@uow.edu.au))

Peter Walton, The Open University ([peter.walton@open.ac.uk](mailto:peter.walton@open.ac.uk))

# Accounting History

## Call for Papers: Special Issue

### Histories of Accounting Education

The discipline of “accounting education” can be traced back to at least the advent of accounting as a modern profession during the mid-19<sup>th</sup> century. Globally, the debate about its development as an academic discipline – located in universities or in other higher or tertiary education institutions and with its own research agenda – can be traced back to the early 1900s. The development of accounting education in time and space is under-researched. This special edition of *Accounting History* seeks to address the paucity of papers that help us to understand past influences on accounting education as well as the impacts of accounting education within the profession, economy and society.

For this special edition, topics may include, but importantly are not limited to the following areas:

- The changing nature, roles, uses and impacts of educational programs in accounting across time and space;

- The role of education in the advent and development of the accounting profession, including the jurisdiction and legitimacy of the profession;
- Accreditation and recognition of accounting as a key specialisation within commercial and business education;
- The interplay of accounting associations and individual accountants in the initial placement and enhanced influence of accounting education within universities and other higher education institutions;
- Innovation (or perhaps the lack of innovation) within accounting education;
- The learning and research nexus in accounting (if it exists);
- The roles and influence of pioneers, innovators and “foot soldiers” in accounting education;
- The nature, roles, uses and impacts of educational texts and resources;
- Accounting education in settings outside of universities or professional bodies.

Potential contributors are encouraged to explore histories of accounting education using diverse theoretical and methodological perspectives. Histories from previously under-researched countries and contexts are particularly welcome. Submissions written in English and in accordance with *Accounting History* style guidelines should be submitted electronically in Word format by 30 November 2015 as per the submission instructions on the journal website: <http://ach.sagepub.com/>. The special issue is scheduled to be published during 2017 (and papers are uploaded onto OnlineFirst once accepted for publication and copy edited). Potential contributors are invited to contact the Guest Editors to discuss their proposed topics.

**Guest Editors:**

Elaine Evans, Macquarie University ([elaine.evans@mq.edu.au](mailto:elaine.evans@mq.edu.au))

Catriona Paisey, University of Glasgow ([catriona.paisey@glasgow.ac.uk](mailto:catriona.paisey@glasgow.ac.uk))

# Accounting History

## Call for Papers: Special Issue

### Accounting History and the Enlightenment

In 1784, Immanuel Kant wrote an essay entitled: “*Answering the Question: What is Enlightenment?*” (German: “*Beantwortung der Frage: Was ist Aufklärung?*”). The initial paragraph of Kant’s essay defined a lack of enlightenment as existing when people failed to think for themselves, not because of a lack of intellect, but rather due to a lack of courage. Kant’s essay addressed the reasons for a lack of enlightenment and the preconditions necessary to make it possible for people to enlighten themselves. He argued that all religious and state dogmatism and paternalism would need to be abolished and people given the freedom to use their intellect before enlightenment could be said to exist. Of course, Kant’s

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essay does not constitute a full description of the “Enlightenment”, which is a much broader term encompassing social, political, cultural and economic transformations that began in Europe in the 18th century and which have arguably determined who we are, what we think, and how we act today.

In historical accounting research, references to the Enlightenment have been relatively uncommon. For one example, in a doctoral dissertation published by Juan Baños Sánchez-Matamoros in 2002 at the Universidad Pablo de Olavide in Seville, Spain, there was a central reference to the *Ilustrados* (“Enlightened ones”) in the court of Carlos III in Spain in the 18th century. In this dissertation, Baños argued that the *Ilustrados* were following the Enlightenment trend of European philosophy, associated with works of Locke, Voltaire, Diderot and Kant during the 17th and 18th centuries. Enlightenment philosophy was highly critical of all forms of traditional authority, particularly those associated with religion and feudalistic or aristocratic society. Enlightenment thinking sought to replace fear and superstition with “truth” and the establishment of a new social order based on reason, natural law and political democracy.

Many historians have regarded the process of Enlightenment as being linear and irreversible; however, more recent authors such as Adorno and Horkheimer have argued that there have been contradictory and even dangerous aspects to the process of Enlightenment. Even more recent scholars such as Habermas, Foucault and Lyotard have expressed skepticism about the grand narratives associated with the Enlightenment, which promise that humanity will be liberated through the pursuit of rational knowledge.

This Call for Papers is intended to encompass a wide range of historical periods and methodologies, ranging from research that might trace the evolution of Enlightenment philosophy as an emancipatory project which arose in the 18th century and the resultant effects on political revolutions in France, the United States, Latin America, and in other countries, along with the apparent intertwining between Enlightenment thought and the ideas of the Industrial Revolution and the rise of capitalism. Papers might also address the counter-movements against Enlightenment philosophy which developed during the 20th century, resulting in totalitarian dictatorships, two world wars and multiple regional conflicts. Finally, papers might address the more recent treatment of the Enlightenment as an object of skepticism among post-modern critics.

This special issue will welcome papers on the theme, including on the following potential topics:

- Is there a “grand narrative of accounting” which parallels the Enlightenment grand narrative? Is accounting itself an enlightened practice?
- Given the clear relationship between Enlightenment thought and the political revolutions of the late 18th and 19th centuries, have there also been relationships between Enlightenment thought and the rise of capitalism? What role has accounting or accountants played in this process?
- Given the widespread use of accounting technologies (including double-entry bookkeeping) in 18th and 19th century Great Britain, for instance, what are the interrelationships between political and economic liberalism and accounting?

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- What role has accounting played in the totalitarian contra movements against the Enlightenment, which occurred during the 20th century?
  - What have been the determinants of accounting emergence and change and the implications of accounting on organizational and social functioning and development, especially from the 18th century to the 20th century?
  - How have accountants contributed to, or benefitted from, Enlightenment thought?
  - Are debates among those who support and those who criticize Enlightenment thought paralleled in some sense by debates among supporters of traditional accounting history and new accounting history?

Papers written in English and in accordance with *Accounting History* style guidelines should be submitted electronically by 31 October 2016 as per the submission instructions on the journal website: <http://ach.sagepub.com/>

The special issue is scheduled to be published in late 2017/early 2018 (with papers uploaded onto OnlineFirst once accepted for publication and copy edited). Potential contributors are invited to contact the Guest Editor to discuss their ideas or proposed topics. Kindly send all correspondence to the Guest Editor.

**Guest Editor:**

C. Richard Baker, Adelphi University (Email: [Baker3@Adelphi.edu](mailto:Baker3@Adelphi.edu))