
NOTICIAS / NEWS

NOMBRAMIENTOS

Comisión de Historia de la Contabilidad de AECA

El hasta ahora Vicepresidente de esta Comisión, Jorge Tua Pereda, catedrático de la *Universidad Autónoma de Madrid*, ha sido nombrado nuevo Presidente, en sustitución de Esteban Hernández Esteve, que ha renunciado al cargo por motivos familiares. Para ocupar el cargo de Vicepresidente, la Junta Directiva de AECA aprobó asimismo el nombramiento de Begoña Prieto, catedrática de la *Universidad de Burgos*, miembro destacado de la Comisión de AECA.

Esteban Hernández Esteve, primer Historiador de la Contabilidad miembro de la *Real Academia de Historia*

La *Real Academia de la Historia* ha nombrado Académico Correspondiente a Esteban Hernández Esteve, Presidente del Consejo Editorial de *De Computis - Revista Española de Historia de la Contabilidad*, convirtiéndose, de esta manera, en el primer Historiador de la Contabilidad que recibe tal distinción en España.

DESIGNATION

Commission of Accounting History of AECA

The previous Vice-president of the *Commission*, Jorge Tua Pereda, professor at the *Universidad Autónoma de Madrid*, has been appointed new President, replacing Esteban Hernández Esteve, who has resigned his position for family reasons. To occupy the position of Vice-president, the *Board* of AECA also approved the appointment of Begoña Prieto, professor at the *Universidad de Burgos*, a leading member of the *Committee on AECA*.

Esteban Hernández Esteve, first Historian of Accounting member of the Royal Academy of History

The *Real Academia de la Historia* has appointed Academic to Esteban Hernández Esteve, *President of the Editorial Board* of *De Computis - Spanish Journal of Accounting History*, becoming, in this way, in the first historian of Accounting on receiving such distinction in Spain.

PRÓXIMOS CONGRESOS / NEXT CONFERENCES

– IX Encuentro de Trabajo sobre Historia de la Contabilidad (AECA). *Contabilidad Naval Pública y Privada*. Cartagena, 17 y 18 de noviembre de 2014.
http://www.aeca.es/ix_encuentro_trabajo_historia_contabilidad/programa.pdf

– 10th *International Research Seminar on Accounting History*. Universidad Pablo Olavide de Sevilla, España. Spain. 15th June, 2015. Guest Speaker, Warwick Funnell.

– The *eighth Accounting History International Conference “Accounting’s history in diverse industries and other settings”*. Ballarat, Australia, 19-21 August, 2015. Sponsored by: Faculty of Business, Federation University Australia (formerly the *University of Ballarat*) and *Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand*.

NÚMEROS ESPECIALES / SPECIAL ISSUES

– A special issue of *Accounting History, Innovation in accounting thought and practice: Lessons from the past*, is scheduled to be published by mid 2015 based on conference papers presented at the seventh *Accounting History International Conference* (Seville, Spain, 25-27 September 2013).

– A special issue of *Accounting History, Accounting’s Past in Sport*, is scheduled to be published in the second half of 2015. Guest editors: Brad Potter, University of Melbourne, email: bnpotter@unimelb.edu.au and Margaret Lightbody, University of South Australia, email: margaret.lightbody@unisa.edu.au

– 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 and Stefania Servalli, University of Bergamo, Italy, email: stefania.servalli@unibg.it

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

Accounting History

The eighth *Accounting History* International Conference “Accounting’s history in diverse industries and other settings”

Ballarat, Australia
19-21 August, 2015

Sponsored by: Faculty of Business, Federation University Australia
(formerly the University of Ballarat) and
Accounting History Special Interest Group of the
Accounting and Finance Association of Australia and New Zealand

While papers will be accepted across the full range of accounting history topics and methodological and theoretical perspectives, authors are encouraged to address topics relevant to the conference theme: “Accounting’s history in diverse industries and other settings”. This involves studying accounting in the distinctive business and non-business contexts in which it is situated and may include, but is not limited to, historical studies of:

- Accounting innovation within particular industries;
- Industry specific accounting rules, standards and related regulations;
- The role of accounting in enabling or inhibiting the growth of particular industries;
- Transfers of accounting technology between industries;
- Adaptations to accounting technology made within particular industries;
- Industry specific textbooks and educational programs;
- Unique accounting issues within particular industries;
- Accounting in distinctive non-industrial settings, such as religious orders, hospitals, not-for-profit entities, and government and public sector institutions

Submission and Review of Papers: Papers written in the English language and complying with the *Accounting History* manuscript style should be submitted in Word format no later than **8 February 2015** to ballarat.ahic@rmit.edu.au. All papers will be subject to a double-blind refereeing process and will be published on the Conference Web site (details to be announced), as refereed conference proceedings, unless otherwise advised. A special issue of the journal on the conference theme is scheduled to be published following the event.
Notification of Acceptance: Notification of papers accepted for inclusion in the conference program will be made by **10 April 2015**.

An Emerging Scholars’ Colloquium will be held immediately prior to the conference.

Inquiries may be directed to the Conference Convener, Brian West, Faculty of Business, Federation University Australia, at the following e-mail address: b.west@federation.edu.au

The historical Australian city of Ballarat is situated just over an hour by rail or road to the west of the state capital of Melbourne. Ballarat was founded during the gold rush of the 1850s and is often identified as the birthplace of Australian democracy. The city's rich history – both literally and figuratively – is preserved in its historic buildings, streetscapes, tourist attractions and art gallery.

Further information about visiting Ballarat can be found at <http://visitballarat.com.au/>

Accounting History

Call for Papers

Innovation in accounting thought and practice: Lessons from the past

Special issue based on papers from the seventh *Accounting History* International Conference Seville, Spain, 25-27 September 2013

A special issue of *Accounting History*, **Innovation in accounting thought and practice: Lessons from the past**, is scheduled to be published by mid 2015 based on conference papers presented at the seventh *Accounting History* International Conference. In signifying a theme for the Conference, authors are encouraged to address topics on innovation in accounting thought and practice which have had a pivotal or significant impact on industries, organisations, academics and communities, including:

- Innovation in public sector accounting
- Innovations within accounting firms
- Innovation in taxation
- Innovation in the regulation of the profession and standard setting processes
- New approaches to studying accounting history
- Accounting education and innovation
- The role of academics in the development of innovation
- Understanding and developing innovations derived from business crises
- Accounting innovations with an international dimension.

The review process for the special issue will be conducted separately from the conference review process and sequential to the conference review process.

Authors of accepted conference papers are encouraged to consider their conference review comments and any feedback received at the conference and revise their paper further, prior to having it considered for this special issue of *Accounting History*. This is, of course, a recommended step and authors may, nevertheless, submit the same version for consideration for the special issue as their conference version.

Authors who wish to be considered for the special issue should contact the guest editors. Submissions should be written in English and forwarded electronically to the guest editors by **16 January 2014**.

Guest Editors:

Juan Baños Sanchez-Matamoros
Universidad Pablo de Olavide
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Accounting History

Call for Papers Accounting's Past in Sport

In most countries, sporting organisations are economically and socially important. Sports such as basketball, cricket, football (in its various forms), golf and hockey contribute significantly to shaping the cultures, communities and societies across the globe. While covering a diversity of activities, sport is likewise delivered and managed by means of a plethora of organisational structures from large for-profit corporate bodies to local volunteer-based community clubs. However, one factor common to all sporting organisations, both now and in the past, is the need to account and to be accountable.

A special issue of *Accounting History* on the above titled theme is scheduled to be published in the second half of 2015.

Topics for this special issue may include, but are not limited to, areas such as:

- Accounting practices in sport and/or sporting organisations
- Accountability and reporting by sporting organisations
- The diverse sources of funding in sport and their consequences for shaping notions of accountability and success
- The role of accounting in shaping the development of sporting organisations, or sports as a whole
- The interplay between sport and accounting and the development of national culture, or community social capital
- The relationship between financial (“off-field”) success and sporting (“on-field”) success
- Accountants’ contribution to sport, or the influence of sports or sporting culture on accountants and accounting practice
- Creative accounting, fraud and accounting scandals in sport

Potential contributors are encouraged to interpret the theme broadly using diverse theoretical and methodological perspectives. Submissions are particularly encouraged which explore

the multiple, complex and disconnected factors shaping accounting's past in sport and which seek to identify the impacts of accounting on organisational and social functioning. Likewise, papers published in this special issue need not be constrained by focusing only on large, national or international sports and organisations. Contributions which focus on accounting and sport in local settings are also welcome.

Submissions must be written in English and forwarded electronically to the guest editors by 30 April 2014. Manuscripts will be subject to the usual double blind review process of *Accounting History*.

Guest editors:

Potential contributors are invited to contact the guest editors to discuss their proposed topics.

Brad Potter, University of Melbourne, email: bnpotter@unimelb.edu.au

Margaret Lightbody, University of South Australia, email: margaret.lightbody@unisa.edu.au

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

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- 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,
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