
NOTICIAS Y ANUNCIOS DE CONGRESOS / NEWS AND NEXT CONFERENCES

Enrique Fernández Peña Award for History of Accounting 2023 AECA

To prepare the record of works candidates for the *Enrique Fernández Peña Award for Accounting History - XXVIII 2023 Edition* -, the Accounting History Commission is compiling articles, theses, books, communications, etc. that have been published or presented between July 1, 2022, and June 30, 2023.

The Prize is awarded annually to a work on the History of Accounting, either written in one of the Iberian languages, or in English, by Iberian authors, or by foreign authors in Iberian journals -indexed general accounting or accounting history-. The bases of the prize can be consulted at:

<http://www.aeca1.org/premioefp/basespremio.pdf>



Until now, in accordance with the bases, the Award Jury itself, with the help of the *Accounting History Commission*, has been compiling the works that appeared throughout the period to which the award refers. However, the notable increase in the number of contributions that see the light of day by the authors of our collective, as well as the growing diversity of media in which they appear (communications in Congresses, articles in journals, doctoral theses, books, etc.), both national and international, recommend creating the record of works with the help of their authors.

For this reason, we request that, if you consider it so, send to historia@aece.es the works of which you are the author and that have seen the light of day in the period. If possible, not only the reference of the work, but also the text of it, in pdf format, or a link to it.

The purpose of the request is not only to have news of the works generated, in order to facilitate the work of the Award Jury, but also to generate a database from *AECA*, which will grow year after year, in order to that researchers in our area, and other authors or professionals interested in it, can count on this tool that includes all the contributions of Spanish authors, in any of the Iberian languages or in English, in the area of Accounting History.

NEXT CONFERENCES

XIII Encuentro de Historia de la Contabilidad Esteban Hernández Esteve:

- Slogan: *"History, Work and Account Books"*.
 - Girona (Spain), October 19-20, 2023.
 - Organization: *Comisión de Historia de la Contabilidad de AECA*.
 - Local Organizer: Helena Benito.
 - More information:
- <https://xiiiencuentrohistoria.aeca.es/>



29th Journées d'Histoire du Management et des Organisations «History and Criticism»:

- *Jean-Monnet-Saint-Étienne Université – IAE de Saint-Étienne*.
- March 21-22, 2024.
- Organization: *The Association pour l'histoire du management et des organisations (AHMO)*.
- More information (See below).
- *The Fifth Joseph Colleye Prize in Accounting History* will be awarded during these days (see below).



Call for Papers

29th Journées d'Histoire du Management et des Organisations

« History and Criticism »

Jean-Monnet-Saint-Étienne Université – IAE de Saint-Étienne

March 21 and 22, 2024

Organized by the Association pour l'histoire du management et des organisations (AHMO), the IAE of Saint-Étienne, the Revue de l'Organisation Responsable (ROR) journal and the Coactis laboratory, the Journées d'histoire du management et des organisations (JHMO) will bring together in Saint-Étienne on March 21 and 22, 2024 researchers in history, management sciences, sociology, economics or any other discipline studying organizations and their managerial practices from a historical perspective. The JHMO will also be the occasion to award the Joseph Colleye Prize for the history of accounting. This edition of the JHMO is organized in partnership with the Revue de l'Organisation Responsable (ROR) for a special issue on "History and Criticism". Following the conference, the authors who presented a paper to the 2024 JHMO will be able to submit it to the ROR's special issue.

General Session

Traditionally, the general session is open to all proposals for papers dealing with the topics and themes of the AHMO: history of management sciences and their disciplines, history of organizations and history of managerial practices in organizations. Proposals must use a historical methodology and be based on archives, a corpus of texts, interviews, etc. The novelty and originality of the contributions are of importance.

Thematic session: History and criticism

In a context of climate and environmental crisis, it seems essential to question the institutionalization of management sciences. Historical methods and perspectives can help deconstruct and criticize a whole set of tools, concepts and common ideas that have long been instituted in the economic world and in the various fields of the business sciences.

The historical approach feeds critical contributions in all fields of management. First of all, it allows us to question misconceptions that are sometimes widespread in the literature. For example, Tadajewski (2010) criticized via a historical survey the idea that marketing is an acritical discipline, reviewing the internal criticisms of the field since the beginning of the 20th century. Bryer (1993) has argued against a commonly accepted conception in accounting that explains the rise of modern financial reporting by the emergence of

managerial capitalism, to which he has opposed an explanation based on the rise of "investment capitalism". The historical methods have also helped to correct the misconception that Ford factories did not practice "management by race". Henry Ford did integrate African-Americans into his assembly lines during the 1920s but, as Esch (2018) has shown, he also applied locally enforced norms of task racialization in his Brazilian and South African plants.

The historical approach also makes it possible to put established chronologies to the test. In marketing, the idea of a "production era", situated between 1870 and 1930, has long prevailed. The "production era" was conceived as a time during which demand would have been greater than supply and companies would have focused on production, neglecting distribution and the study of consumer needs. This was accepted as fact in marketing manuals, before being discredited by the historical work of Fullerton (1988) who showed that most of the techniques and concerns supposed to characterize modern marketing are found during the "production era" and even sometimes before. Historical inquiry can also allow us to test new theoretical proposals and their claim to novelty. Wooliscroft's (2008) article on Vargo and Lusch's (2004) award-winning and oft-cited article explains how the founding principles of the service dominant logic correspond to those outlined nearly forty years earlier by Wroe Alderson.

More broadly, historical inquiry allows us to intervene in ongoing debates. In accounting, for example, it has fed into the critical evaluation of Foucauldian interpretations of accounting (e.g. Fabre and Labardin, 2019). We also know the importance of history in the debates surrounding the emergence of theories such as that of the labor process in the 1980s and 1990s (Parker, 1999) or the new spirit of capitalism (Boltanski and Chiapello, 1999) from the 2000s onwards.

History is therefore a fertile approach to critically discuss some of the concepts, theories, representations and tools circulating in the management literature, both academic and professional. The "history and critique" session and the special issue of the *Revue de l'organisation* responsible with which it is associated will therefore welcome any proposal, whether it concerns finance, accounting, strategy, marketing or any other field of management, expressing a critical proposal (Alvesson et al., 2013) through historical inquiry.

Indicative bibliography

- Alvesson M., Bridgman T. et Willmott H. (2013), *The Oxford Handbook of Critical Management Studies*, Oxford, Oxford University Press.
- Boltanski L. et Chiapello E. (1999), *Le nouvel esprit du capitalisme*, NRF, Paris.
- Bryer, R. A. (1993). The late nineteenth-century revolution in financial reporting: Accounting for the rise of investor or managerial capitalism?, *Accounting, Organizations and Society*, 18, 7-8, 649-690.

Esch E.D. (2018). *The Color Line and the Assembly Line: Managing Race in the Ford Empire*,

University of California Press, Oakland.

Fabre A. et Labardin P. (2019), Foucault and social and penal historians: the dual role of accounting in the French overseas penal colonies of the nineteenth century, *Accounting History Review*, 29, 1, 1-37.

Fullerton R. (1988), How modern is modern marketing: Marketing's evolution and the myth of the "production era.", *Journal of Marketing*, 52, 1, 108–25.

Parker M. (1999), 'Capitalism, Subjectivity and Ethics: Debating Labour Process Analysis', *Organisation Studies*, 20, 1, 25-45.

Tadajewski M. (2010), Towards a history of critical marketing studies, *Journal of Marketing management*, 26, 9–10, 773–824.

Vargo S. et Lusch R. (2004), Evolving to a new dominant logic for marketing, *Journal of Marketing*, 68, 1, 1–17.

Wooliscroft B. (2008), Re-inventing Wroe?, *Marketing Theory*, 8, 4, 367–385.

Practical information

Organizing Committee: Anthony Galluzzo (Université Jean-Monnet-Saint-Étienne) and Benoit Cret (Université Jean-Moulin Lyon 3).

Submission modalities: Paper proposals of a maximum length of 1 to 2 pages (5,000 characters maximum, excluding bibliography) must clearly indicate the research question, the sources, the methods as well as the main results of the study. The proposal should be written in French or in English, and accompanied by abstracts in French and in English. It should be sent to anthony.galluzzo@univ-st-etienne.fr and to benoit.cret@univ-lyon3.fr

Important Dates: Submission of paper intentions until December 1, 2023 and decision of the reading committee on January 19, 2024 (each paper intention will be subject to a doubleblind peer review).

Paper format: Papers in French or English will be grouped in sessions according to the topics addressed. Each presentation will last 20 minutes and will be followed by questions. Papers may be delivered in French or English.

Contact: anthony.galluzzo@univ-st-etienne.fr and benoit.cret@univ-lyon3.fr

Scientific Committee

- Ludovic Cailluet, EDHEC ;
- Marie-Emmanuelle Chessel, Sciences-Po Paris ;
- Andréa Colli, Bocconi University, Milan ;esques
- Natacha Coquery, Université de Lyon ;
- Eric Godelier, École Polytechnique ;
- Pierre-Cyrille Hautcoeur, PSE – École d'économie de Paris ;
- Patrice Laroche, Université de Lorraine ;
- Pierre Volle, Université Paris-Dauphine.

Joseph Colleye 2024

Prize in Accounting History

Call for Applications

The Fifth Joseph Colleye Prize in Accounting History will be awarded during the 29th Journées d'histoire du management et des organisations (JHMO) which will take place in Saint-Etienne on 21 and 22 March 2024.

This prize is named in honour of the founding president of the Belgian *Ordre des experts comptables et comptables brevetés*, created in 1959: Joseph Colleye (1908-2001). A major player in the legal recognition of the accounting profession in Belgium and its development, Joseph Colleye also was the author of 30 books and a multitude of articles, particularly on the standardisation and computerisation of accounting. As director of the *Editions comptabilité et productivité*, he supervised in 1975 the publication of the first French translation of the famous *Tractatus de computis et scripturis* of Luca Pacioli's *Summa*, undertaken by Robert Haulotte and Ernest Stevelinck, two accountants passionate about accounting history.

This prize is funded by the *Fonds Joseph Colleye*, a non-profit organisation that also supports a series of activities to promote the accounting history collection of the University Library at the *Université de Nantes*. This undertaking pays tribute to one of the previously mentioned historians of accounting, Ernest Stevelinck (1909-2001), whose personal library was at the origin of the constitution of this collection. In 1970, he was the convenor of the first World Congress of Accounting Historians.

The prize in the amount of €1500 will be awarded to the author(s) of an article on the history of accounting, its techniques, and their uses. The selection of the recipient(s) will be made by an international jury. To be eligible for this prize, the article, written in French or in English, must have been published in 2022 or in 2023 in a ranked academic journal (please note carefully, preprints will not be accepted). In addition, the author or one of the authors must submit, at the same time, a paper to be presented at the JHMO 2024.

- Deadline for submission of applications: 5 December 2023
- The paper and a short C.V. must be sent to: prixcolleye@ahmo.fr

Previous award winners:

- 2020 – Fabre Antoine, Labardin Pierre (2019) Foucault and social and penal historians: the dual role of accounting in the French overseas penal colonies of the nineteenth century, *Accounting History Review*, 29 (1), 1-37.

- 2021 – Capelo Mariló, Araújo Pedro. (2019). Ad hoc accounting and accountability for the local governance of an epidemic crisis: the yellow fever in Cadiz in 1800. *De Computis - Revista Española de Historia de la Contabilidad*, 16 (2), 42-68.

- 2022 – ex aequo :

- Chambon Gregory (2021). Prendre en compte des comptes : Scribes, tablettes cuneiformes et historiens du Proche-Orient ancien, *Revue de Synthèse*, 142 (3-4), 342-385.

- Lenoble Clément (2021). Avant l'ascèse intramondaine. Comptabilités ecclésiastiques, gouvernement et rationalité économiques (XIIIe-XVe siècles), *Archives de sciences sociales des religions*, 195 (3), 51-81.

- 2023 – Françoise Juliette (2021), Monnaie, dette publique et comptabilité : les circuits financiers entre les îles de France et de Bourbon et la métropole au regard de la comptabilité de la Marine et des Colonies 1769-1783, *Comptabilité(s) – Histoire des comptabilités [Online]*, n° 14.



Joseph Colleye
1908-2001