

14th INTERNATIONAL RESEARCH SEMINAR ON ACCOUNTING HISTORY

June 28th 2019

Universidad Pablo de Olavide de Sevilla

Organized by:

Department of Financial Economics and Accounting
(Accounting History Group)
Información, Entorno y Cambio Organizativo
(PAIDI SEJ-111)

PROGRAMME

Building 45, Room B11	
Chair Person: Jesús López-Manjón	
9:45-10:15	<i>Method of Barbarism': Accounting for Britain's First Concentration Camps.</i> Funnell, W, Jupe, R., A <i>Discussant: Juan Baños</i>
10:15-10:45	El impacto del franquismo en las narrativas sobre resultados contables: El caso de Talleres de Fundición Gabilondo (Valladolid, 1927-1959) Beatriz Santos-Cabalgante, Leandro Cañibano Calvo <i>Discussant: Javier Fdez-Roca</i>
10:45-11:15	<i>"Accounting for the music". Theatres and government: the case of Regio Teatro Carolino of Palermo in the first half of nineteenth century</i> Roberto Rossi <i>Discussant: Warwick Funnell</i>
11:15-11:45	Coffee Break
Chair Person: Nieves Carrera	
11:45-12:15	Análisis Contable del Libro de Plana Mayor y Tripulación del Jabeque San Antonio del Ejercicio 1778 Fernando Ignacio Gómez-Juárez de la Torre <i>Discussant: Fernando Gutiérrez</i>
12:15-12:45	El Cargo y Descargo y la Partida Doble, dos Formas de Representación Contable: del Juicio Medieval de Dios a la Proporción Matemática del Renacimiento Susana Villaluenga de Gracia, Inmaculada Llibrer Escrig, Fernando Gutiérrez <i>Discussant: Begoña Prieto</i>
12:45-13:15	Schetovodstvo: The First Russian Accounting Journal Dina Lvova, Viatcheslav Sokolov, Svetlana Karelskaya <i>Discussant: Vicente Pérez</i>
Chair Person: Mikhail Kuter	
13:15-14:00	Publishing in The Accounting Review: Myths and Legends The perils of conducting accounting history research using secondary sources <i>Alan Sangster</i>
14:00-15:00	Lunch:
Chair Person: Warwick Funnell	
15:10-15:40	Cuenta y relación formada por Manuel Fernández impresor de la Contaduría Principal de Rentas Generales del Reyno, 1749-1751 Mercedes Calvo Cruz <i>Discussant: Nieves Carrera</i>
15:40-16:10	Voluntary disclosure at the end of the 18th century: identification of Economic-Institutional Factors Araújo-Pinzón, Pedro, Capelo-Bernal, Mariló, Núñez-Nickel, Manuel <i>Discussant: Michele Bigoni</i>
16:10-16:40	The Earlier Synthetic Balance Sheet of F. Datini's Company in Avignon (1410): The Combined Accounting System Mikhail Kuter, Marina Gurskay, Dmitry Aleinikov <i>Discussant: Alan Sangster</i>
16:40-16:50	Break
Chair Person: Susana Villaluenga	
16:50-17:20	Contabilidade de Seguros em Portugal durante o século XX: as primeiras iniciativas de normalização e de harmonização contabilística Helena IB Saraiva, Maria-Céu G Alves, Vítor MS Gabriel <i>Discussant: José Paulo Cosenza</i>
17:20-17:50	Rendición de Cuentas del Erario Regio Portugués en el Período Joánico (1815 – 1820) Cláudio Nascimento Pedroso, José Paulo Cosenza <i>Discussant: Alberto Donoso</i>
17:50-18:20	Accounting for the 'Deviant' in 19th Century Italian Prisons. Michele Bigoni <i>Discussant: Jesús D. López</i>
18:20-18:30	Closing Words