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

- Inmaculada Llibrer Escrig de la *Universidad Católica de Valencia, San Vicente Mártir* defendió su Tesis Doctoral el pasado día 19 de diciembre. El título de la tesis es: “*Catedral de Valencia, organización administrativa y contabilidad en el siglo XVI (1546-1555)*” La autora obtuvo la calificación de *Sobresaliente Cum Laude por Unanimidad* y la mención para Premio Extraordinario de Doctorado.
- Marta Palacios Rodríguez de la *Universidad Complutense de Madrid* defendió su Tesis Doctoral en su Universidad el pasado día 11 de enero. La Directora fue Esther Fidalgo Cerviño (*Universidad Complutense de Madrid*). El título de la Tesis es: “*Contabilidad y Finanzas del Temple de París (1221-1295)*”. La autora obtuvo la calificación de *Sobresaliente Cum Laude*.
- José Luis Ruiz Zapatero de la *Universidad de Valladolid* defendió su Tesis Doctoral en el *Campus Universitario Duques de Soria* el pasado día 18 de enero. Los directores fueron Ricardo Rodríguez y Begoña Bustos (*Universidad de Valladolid*). El título de la Tesis es: “*La innovación en los transportes urbanos en Madrid: La Compañía Metropolitano Alfonso XIII y la contabilidad en el periodo 1919-1935*” El autor obtuvo la calificación de *Sobresaliente Cum Laude*.

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

- **11<sup>th</sup> International Research Seminar on Accounting History.** Universidad Pablo de Olavide (Sevilla) 10 de junio / 10<sup>th</sup> June.
  - El ponente invitado fue el profesor Warwick Funnell (*University of Kent, Reino Unido*) y presentaron su trabajo titulado “*Accounting for the Fascist Ethical State: The ‘Duce’ on Stage at the Alla Scala Opera House*”.
  - The guest speaker was Warwick Funnell (University of Kent, UK) and presented his work entitled “*Accounting for the Fascist Ethical State: The ‘Duce’ on Stage at the Alla Scala Opera House*”.
  - El resto de autores y trabajos presentados / The other authors and papers presented:
    - Manuel Cunha, Delfina Gomes and Carlos Menezes. “*Accounting in the context of war: The Portuguese case of “Guerra do Ultramar”*”. Discussant: Fernando Gutiérrez.
    - Juan Gómez, Mariano Sánchez. “*Análisis de la Información sobre Gobierno Corporativo Proporcionado por las Empresas Mediante un Estudio de Casos Longitudinal*”. Discussant: Vicente Pérez Chamorro.
    - Mariló Capelo y Pedro Araujo. “*Accounting for the Government of Public Health: the Yellow Fever of the Year 1800 in Cádiz*”. Discussant: Jesús D. López-Manjón.
    - Beatriz Santos-Cabalgante, Beatriz García-Osma y Domi Romero-Fúnez. “*Earnings Quality in Railway Companies during the 19<sup>th</sup> Century: The case of Spanish NORTE and MZA*”. Discussant: Delfina Gomes.

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- Rocío Caña Palma, María Amparo Bentabol Manzanares y María Jesús Morales Caparrós. “*Evidencia de la Importancia de la Contabilización de los Arrendamientos a Través de la Revisión de la Literatura Científica*”. Discussant: Esther Fidalgo.
  - Susana Villaluenga, Inmaculada Llibrer y Aránzazu Juan Blanco. “*De la Teoría de la Agencia a las Relaciones de Intereses Recíprocos. Los Intereses de Principales y Agentes en los Cabildos Catedralicios en la Edad Moderna*”. Discussant: Mariló Capelo.
  - Esther Fidalgo y Marta Palacios. “*Contabilidad del Temple de Paris: Las Cuentas del Tesoro del Rey de Francia (1221-1294)*”. Discussant: Domi Romero Fúnez.
  - Carolina Tovar. “*Thomas Ortiz de Landázuri y Francisco Antonio Moreno y Escandón: Emprendedores Institucionales en el Absolutismo Ilustrado (1767-1792)*”. Discussant: Alberto Donoso.
  - Lucía Castillo Flores. “*La empresa familiar: una revisión del concepto*”. Discussant: Juan Baños.
  - Fernando Sousa, Delfina Gomes, Ofélia Pinto and Amélia Silva. “*Accounting education as part of a plan to form skilled professionals: The Royal Academy of Maritime and Trade Affairs of the City of Porto (1803-1837)*”. Discussant: Nieves Carrera.
- **14<sup>th</sup> WORLD CONGRESS OF ACCOUNTING HISTORIANS**. PESCARA, ITALY, 25-27 JUNE 2016. <http://www.wcah2016.org/>
- Toda la información en / All the information in: <http://www.wcah2016.org/>

## PRÓXIMOS CONGRESOS / NEXT CONFERENCES

- **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.
- Toda la información en / All the information in: <http://aeca.es/congresos-y-reuniones/encuentros-anteriores/x-encuentro-de-historia-de-la-contabilidad/introduccion/>
- **Ninth Accounting History International Conference (9AHIC)**. Verona, Italy during 6-8 September 2017. Also taking place in Verona on 6 September is the Accounting History International Emerging Scholars' Colloquium.
- Toda la información en / All the information in: <http://www.univr.it/9ahic>.

## NÚMEROS ESPECIALES / SPECIAL ISSUES

- 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:*

# 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)

Catriona Paisey, University of Glasgow (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 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 contra 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?
- 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)