

---

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

– Beatriz Santos Cabalgante de la *Universidad Autónoma de Madrid* defendió su tesis Doctoral en su Universidad el pasado día 12 de junio. El título de la Tesis es: “*La implantación del ferrocarril en España. El modelo contable y de gestión empresarial: El caso de MZA (1856-1874)*”. La autora obtuvo la calificación de *Sobresaliente Cum Laude* y la acreditación de *Doctorado Internacional*.

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

– **IV Encontro Internacional Luca Pacioli de História Da Contabilidade. “Lisboa, Três Séculos Depois As Partidas Dobradas”.** Lisboa. 18 e 19 de Junho de 2015.

Programa

18 de Junho de 2015, quinta-feira/ June 18, 2015 Thursday

- Sessão de Abertura e entrega do Prémio de História da Contabilidade/ Opening Session and award ceremony of the Prize of Accounting History.
- Sessão Plenária I “António Lopes de Sá” / 1st Plenary Session “António Lopes de Sá”:
  - Juan J. Lanero (Docente da Universidade de León, Membro da Comisión de Historia de la Contabilidad de AECA). “*La Graciosidad Pacioliiana revelada por dos traductores sublimes: de Carlo Antinori a Hernándeas Esteve*”.
  - Manuel Benavente Rodrigues (Mestre História Moderna e Contemporânea do ISCTE-IUL, Instituto Universitário de Lisboa). “*Érario regio: contadores, vededores e credores e rescriptivos saldos*”.
  - Rita Martins de Sousa (Professora Auxiliar com Agregação, Investigadora do Gabinete de História Económica e Social do ISEG-Instituto Superior de Economia e Gestão, Universidade de Lisboa). “*Inovações contabilísticas e eficácia fiscal*”.

– 19 de Junho de 2015, sexta-feira / June 19, 2015, Friday.

- Sessões Paralelas/ Parallel Sessions.
- Sessão Plenária II “Rogério Fernandes Ferreira” / 2nd Plenary Session “Rogério Fernandes Ferreira”:

- Pedro Neves (Presidente do Gabinete de História Económica e Social do ISEG, Instituto Superior de Economia e Gestão – Universidade de Lisboa). “*Prestação de contas e acesso a informação nas companhias portuguesas da 1ª metade do século XIX*”.
- Antonio Miguel Bernal. (Catedrático de Historia Económica da Universidade de Sevilha). “*Cambistas y banqueros: 1472-1555. La plaza de Sevilla en tiempos del descubrimiento de América*”.
- Matteo Martelli (Presidente do Centro Studi “Mario Pancrazi”). “*Luca Pacioli matemático e gli artisti del Rinascimento italiano*”.
- Mesa Redonda “*Linhas de Pesquisa depois das Partidas Dobradas*” / Round-table “*Research areas after the double entry bookkeeping*”:
- Hernâni Carqueja (ROC nº 1 (act. suspensa). Conselheiro do Centro de Estudos de História da Contabilidade da APOTEC).
- Miguel Gonçalves (Professor no Instituto Superior de Contabilidade e Administração de Coimbra – Coimbra Business School. Conselheiro do Centro de Estudos de História da Contabilidade da APOTEC).
- Fernando Gutiérrez (Director de *De Computis* – Revista Española de Historia de la Contabilidad (*Universidad Pablo de Olavide de Sevilla*)).
- Begoña Prieto (Vicepresidente de Comissão de Historia da Contabilidade da AECA, Universidad de Burgos).
- Sessão de Encerramento / Closing Speech.

## PRÓXIMOS CONGRESOS / NEXT CONFERENCES

- “**10th International Research Seminar on Accounting History**” en la Universidad Pablo de Olavide (Sevilla) 3 de julio / 3rd July
- Este año la ponente invitada será la profesora Begoña Prieto (*Universidad de Burgos*). El título de su presentación será: “*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)*”. Los trabajos presentados tendrán una contraponencia y podrán estar escritos y exponerse en español o inglés.
- This year the guest speaker will be Begoña Prieto (*Universidad de Burgos*). The title of his presentation is “*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 accepted papers will count with a discussant.
- **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*. <http://federation.edu.au/faculties-and-schools/federation-business-school/events/8ahic>.

## **First European Colloquium on Qualitative Research Methods in Business and Accounting**

Verona, Italy, 14-15 July 2015



July 14 – 15, 2015 – *University of Verona, Italy*



### **Plenary and Guest Speakers:**

-Lee Parker: Professor of Accounting, School of Accounting, RMIT University, Australia, and Professor of Accounting in the School of Management at Royal Holloway College the University of London, UK.

-Garry Carnegie: Professor of Accounting and Head, School of Accounting, RMIT University, Australia.

-Lisa Evans: Professor of Accounting, Division of Accounting and Finance, University of Stirling, UK.

### **Aims**

Led by Lee Parker in Australia since 2008, this colloquium on qualitative research methods in business and accounting is a two-day intensive research development forum. It is multidisciplinary and attracts scholars, including emerging scholars, and doctoral students. It covers a wide variety of qualitative research methodologies and includes both formal presentations from professorial leaders as well as interactive forums and exercises engaging all participants. The research methodologies covered include project management, theorization, data collection and project write-ups.

### **Program**

A. The Qualitative Tradition in Accounting Research: A Critical Overview – Prof. Lee Parker (presentation - plus questions);

B. Telling Tales: Narratives and Fiction in Accounting and Business Research – Prof. Lisa Evans (presentation plus small group discussion exercise);

C. Doing Accounting History: Why? When? – Prof. Garry Carnegie (presentation plus small group discussion exercise);

D. Undertaking Theoretically-layered Qualitative Research – Prof. Parker, Carnegie and Evans (Panel presentation);

- E. Mind your Language: Language Change and Translation – Prof Lisa Evans (presentation plus small group discussion exercise);  
 F. Doing Accounting History: How? Where? – Prof. Garry Carnegie (presentation plus small group discussion exercise);  
 G. Interview Methods: The Craft and its Practice – Prof. Lee Parker (presentation - plus questions).

### Organizational Information

Further information will be provided in a second announcement.

### Convenor

Prof. Alessandro Lai – [alessandro.lai@univr.it](mailto:alessandro.lai@univr.it)

### Organizing Institution and Location

Dipartimento di Economia aziendale – Università degli Studi di Verona – Via dell'Artigliere 19 – 37129 Verona – Italy

### Supported by:



AIDEA



SIDREA



Società Italiana  
di Storia della Ragioneria

### Proudly sponsored by:



## First International Seminar of Accounting History

December 3-4, 2015 University of Siena Department of Business and Law Piazza San Francesco no. 7, Siena, Italy.

**Italian Society of Accounting History**  
**Società Italiana di Storia della Ragioneria**



### Call for Candidature

Moving from a successful experience dating back the nineties the Italian Society of Accounting History (SISR) is eager to launch the First International Seminars of Accounting History (ISAH). Siena and its historic heritage could represent the perfect background where to convene and host the First ISAH.

The main objective of our seminar is to offer to - the junior and senior, Italian and international - participants the opportunity to present and discuss their own research papers in Accounting History profiting of a valuable faculty composition and the attendance of valuable invited speakers.

The seminar program will be defined in order to offer a relevant opportunity to improve the quality of the papers presented and discussed. This is particularly convenient and oriented to address and reinforce the steps towards the forthcoming major event of the 14th World Congress of the Academy of Accounting Historians to be held in Pescara in 2016 (June 25-27). It is worthy to emphasize that the official journal of SISR, *Contabilità e Cultura Aziendale – Accounting and Cultures* will support the ISAH and will be involved in it.

Each participant is asked to submit his/her candidature and a research paper in Accounting History not later than September 20, 2015.

The full paper submission (in word) - focusing on the full range of accounting history topics and written according to different methodological and theoretical perspectives - have to be sent to:

Roberto Di Pietra (dipietra@unisi.it) and  
Massimo Sargiacomo (msargiacomo@unich.it).

Authors will be notified on the paper acceptance not later then October 15, 2015.

### **Deadlines**

Full paper submission: September 20, 2015

Paper acceptance notification: October 12, 2015

Participants' registration: November 3, 2015

### **Conference Venue**

School of Economics and Management, Franco Romani Room (Ground Floor), Piazza San Francesco, no. 7, Siena

### **Invited Speakers**

Nieves Carrera, IE Business School, Madrid, Spain

Delfina Gomes. University of Minho, Braga, Portugal

Yannick Lemarchand, University of Nantes, Nantes, France

### **Scientific Committee**

Roberto Di Pietra, Luca Anselmi, Valerio Antonelli, Andrea Bellucci, Enrico Deidda, Davide Di Russo, Alessandro Lai, Claudio Lipari, Paola Orlandini, Antonella Paolini, Luisa Pulejo, Massimo Sargiacomo, Stefania Servalli.

### **Organizing Committee**

Roberto Di Pietra, Massimo Sargiacomo, Rachele Baldi, Jonida Carungu

---

**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](mailto:bnpotter@unimelb.edu.au) and Margaret Lightbody, University of South Australia, email: [margaret.lightbody@unisa.edu.au](mailto: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](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:

# 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  
Universidad Pablo de  
Olavide  
[jbasan@upo.es](mailto:jbasan@upo.es)

Fernando Gutiérrez  
Universidad Pablo de Olavide  
[fguthid@upo.es](mailto:fguthid@upo.es)

Marta Macías  
Universidad Carlos III de  
Madrid  
[inmar@emp.uc3m.es](mailto:inmar@emp.uc3m.es)

# 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](mailto:bnpotter@unimelb.edu.au)

Margaret Lightbody, University of South Australia, email: [margaret.lightbody@unisa.edu.au](mailto: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
- 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, email:

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

Stefania Servalli, University of Bergamo, Italy, email: [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)

Peter Walton, The Open University (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)

**Contabilità e Cultura Aziendale  
Accounting and Cultures**

**Call for papers  
My first paper of accounting history**

*Accounting history* is a fascinating research area, characterized by the presence of some scholars who have decided to specialize their research agenda in this field. Sometimes, for this reason, accounting scholars don't explore this field considering it a niche research field to leave to specialists.

Actually, the investigation of the historical dimension has a great potentiality within the accounting research in its different strands and it also deserves the attention of scholars who have devoted their investigations to accounting topics in general.

In this regard, considering fundamental to enlarge the historical investigation, *Contabilità e Cultura Aziendale – Accounting and Cultures* intends to stimulate the production of accounting history papers by scholars facing for the first time an accounting history paper, devoting a Special Issue to these contributions.

In order to help who intends to explore this field submitting a paper for the Special Issue, *Contabilità e Cultura Aziendale – Accounting and Cultures* arrange a first discussion of the authors' papers in a specific session during the First International Seminar of Accounting History (ISAH), held in Siena 3-4 December 2015.

Topics may include, but are not limited to:

- Accounting theories and practices
- History of international accounting standard-setting
- Public sector accounting history
- History of accounting, auditing and managerial professions
- Accounting, gender and history
- Accounting and Economics
- Business histories
- Managerial uses of accounting information
- Management history

Potential contributors are encouraged to interpret the above themes broadly, using diverse theoretical and methodological perspectives.

---

All manuscript proposals (i.e., 1,000-word maximum: Title, Co-Authors, Abstract, Method, Primary Sources) should be sent by 12 July 2015 to [rivista-cca@unisi.it](mailto:rivista-cca@unisi.it) with “My first paper of accounting history” as object. The full paper submission deadline for the Special Issue and ISAH is 20 September 2015.