
NOTICIAS / NEWS

TESIS LEÍDAS / PhD Defended

– Manuela Domínguez Orta de la *Universidad Pablo de Olavide de Sevilla* defendió su tesis Doctoral en esta Universidad el pasado día 18 de julio. El título de la Tesis es “*El Sistema de Intendencias Indiano y el control de la Real Hacienda. El Virreinato del Río de la Plata (1776-1782)*”. La autora obtuvo la calificación de *Sobresaliente Cum Laude* y la acreditación de *Doctora Europea*.

RESEÑA DE CONGRESOS PASADOS / SUMMARY OF PAST CONFERENCES

– The 9th *International Research Seminar on Accounting History* was celebrated at the *Universidad Pablo Olavide de Sevilla*, Spain the last 16th June, 2014. The guest speaker was Delfina Gomes from *Universite of Minho* (Portugal) and presented a paper entitled: “The use of fictional sources in accounting history research: The example of two Portuguese popular literary works –“An English Family” and “Eccentricities of a Young Blonde Woman””. Besides, were presented the next eleven papers:

Susana Villaluenga y Ángela Jiménez. "Los Libros de Cuentas como Instrumentos Probatorios y Constitutivos de Obligación en Contabilidad".

Inmaculada Llibrer Escrig. "Los libros manual i maior de la caixa de la Sacristía de la Catedral de Valencia. (1546-1555)"

Moreno, A. and Casasola, A. “Readability Evolution of the Narratives in the Annual Report”.

Moreno, A. and Cámara, M. “Addressees of Annual Reports under Ownership Concentration”.

Mariló Capelo, M. and Araújo, P. “Social visibility and accounting voluntary disclosure by religious and public Spanish charities at the edge of the 19th century (1785-1800)"

Casasola, A., Pérez, V. y Gutiérrez, F. "El Registro y Valoración Contable de la Cantidad Neta Invertida por la Compañía Telefónica Nacional de España, C. 1934"

Esther Fidalgo, María de Luján Benito y Beatriz Santos-Cabalgante. "¿En el siglo XIX las ferroviarias españolas se plantean los nuevos modelos de valoración de la época? La puesta en marcha de MZA (1856-1900)".

Carolina Tovar. “Francisco Antonio Moreno y Escandón: emprendedor institucional de la reforma ilustrada universitaria (1767-1774)”.

Juan Baños. "Contabilidad, Nobles y Toma de Decisiones: El caso de la Casa de la Misericordia en el siglo XVIII".

Javier Fernández Roca, Jesús López-Manjón y Fernando Gutiérrez. "Contabilidad empresarial al servicio de la unidad familiar: la casa Ybarra (1877-1900)"

Julián Hernández, Rocío Caro y Alberto Donoso. "El control de la Corona sobre los Pósitos Españoles: La Superintendencia General de Pósitos (1751-1788)"

– El *IX Encuentro de Trabajo sobre Historia de la Contabilidad* tuvo lugar en Cartagena los pasados días 17 y 18 de noviembre, evento bianual que reúne a estudiosos de la línea de investigación relacionada con la Historia de la Contabilidad, que en esta ocasión ha estado dedicada fundamentalmente a área de trabajo relacionada con la *Contabilidad Naval, Pública y Privada*.

El encuentro estuvo organizado por el profesor Isidoro Guzmán Raja, Director del Departamento de Economía Financiera y Contabilidad de la Universidad Politécnica de Cartagena, en colaboración de la *Asociación Española de Contabilidad y Administración de Empresas (AECA)*. Al citado Encuentro han asistido investigadores procedentes de distintas regiones de España, así como de otros países, en concreto de Italia, Portugal, Irlanda, Austria y Argentina. Durante su celebración tuvieron lugar diversas conferencias plenarias, entre las que se cuentan la Conferencia Inaugural impartida por el profesor Luca Zan, de la *Universidad de Bolonia* (Italia), que disertó las perspectivas de dirección en el Arsenal de Venice durante el siglo XVI.

La segunda Conferencia Plenaria estuvo a cargo de la profesora Begoña Prieto Moreno, de la *Universidad de Burgos*, y Lorenzo Maté Sadornil, Abad y Archivero del Monasterio de Silos, habiendo participado también en su redacción el profesor Jorge Tua Pereda, de la *Universidad Autónoma de Madrid*, estando dedicada su temática a la evolución de la Contabilidad y Desarrollo Económico desde el esplendor del siglo XVIII a la decadencia del siglo XIX, tomando como paradigma la contabilidad monástica en tiempos de Isaac Peral.

En la tercera conferencia plenaria, los profesores José Julián Hernández Borreguero y Alberto Donoso Anes, de la *Universidad de Sevilla*, expusieron la situación de los cursos de doctorado en relación a la línea de investigación de Historia de la Contabilidad, analizando el pasado reciente y proponiendo posibles planteamientos de futuro para el desarrollo de la misma.

Durante la segunda jornada del Encuentro tuvo lugar una Mesa Redonda, dedicada al análisis de las dificultades y posibilidad de publicación, visibilidad y valoración de los trabajos de Historia de la Contabilidad, en la que intervinieron Fernando Gutiérrez Hidalgo, editor de la *Revista De Computis*; Nieves Carrera Pena, editora asociada de la *Revista Española de Financiación y Contabilidad*; Bernabé Escobar Pérez, editor *Revista de Contabilidad*; Juan José Lanero Fernández, miembro consejo redacción de la *Revista Pecunia*, y Marta Macías Dorissa, miembro consejo editorial de *Accounting History*.

Finalmente la Conferencia Plenaria de Clausura se impartió por los profesores José Luis Montoya Chinchilla, de la *Universidad de Murcia*, e Isidoro Guzmán Raja, de la *Universidad Politécnica de Cartagena*, estando dedicada su temática a la figura del Intendente en la regulación administrativa de la Armada Española durante el siglo XVIII.

Durante las dos jornadas de Encuentro se realizaron también las oportunas sesiones paralelas para la exposición de las 14 comunicaciones recibidas, cuyo detalle es el siguiente:

Comunicantes	Universidad/Entidad	Título Comunicación
Rafael Moreno Fernández	Banco de España	Banco Nacional de San Carlos. Su comisionado más longevo: Andrés Fraile, Burgos, 1782-1819
Martin Quinn Carmen Martínez Franco Martin Hiebl	Dublin City University Business School (Irlanda) Universidad Politécnica de Cartagena Johannes Kepler University Linz (Austria)	Understanding the past to understand the present-day CFO: the Chief Accountant at Guinness, c. 1920-1940
Juan Baños Sánchez-Matamoros Francisco Carrasco Fenech	Universidad Pablo de Olavide de Sevilla	Accounting and the role of the individual in religious Organization: the change of the constitutions in the saint John's order in 1738
Mariló Capelo Pedro Araújo	Universidad de Cádiz	La contabilidad en el proceso de gestión del espacio social: Individuos, familias y organizaciones en el Cádiz de los siglos XVIII y XIX
Manuela Guzmán Raja Isidoro Guzmán Raja	Universidad Politécnica de Cartagena	La Actividad Económica de La Junta de Obras del Puerto de Cartagena al inicio del siglo XX (1900-1905)"
María Llopart Bibiloni	Universidad de las Islas Baleares	Una visión general sobre la Hermandad de Excombatientes de la División Azul en Baleares (1955-1970)
Miguel Ángel Villacorta Hernández	Universidad Complutense de Madrid	Prácticas de contabilidad creativa de la compañía de los caminos de hierro del norte de España en el periodo 1900-1923
Walter Carrizo	Universidad Nacional de la Patagonia S. Juan Bosco (Argentina)	Contabilidad y profesión: la evolución de la profesión de Contador público en la República Argentina y de los requisitos para su ejercicio entre 1792 y 1960. Particularidades de la Región Patagónica.
Casasola Balsells, María Araceli Pérez Chamorro, Vicente Antonio Gutiérrez Hidalgo, Fernando	Universidad Pablo de Olavide de Sevilla	La contabilidad como un elemento de dominio de ITT sobre la CTNE y el Gobierno español (1924-1932)
Francisco Javier Fernández-Roca Fernando Gutiérrez Hidalgo Jesús D. López-Manjón	Universidad Pablo de Olavide de Sevilla	Contabilidad empresarial al servicio de la unidad familiar y de la transmisión inter generacional: La Casa Ybarra (1877-1900)
José Horacio García Marí Eva Tomaseti Solano	Universidad Politécnica de Cartagena	La contabilidad de los Hospitales de Marina en la segunda mitad del siglo XIX un análisis comparado con la contabilidad pública del siglo XXI
Dr. Ángel Ballarín Garnica	Caixabank	Detección de indicios de manipulación contable y posible practica "fraudulenta" en el gremio del comercio textil de Londres en los siglos XIV y XV
Miguel Antonio Gómez Modrego José Luis Ruiz Zapatero	Universidad de Valladolid	Análisis histórico-contable de las Memorias económicas de la Caja de ahorros y préstamos de Soria (1913-1918)
José Luis Montoya José Enrique Blasco Domingo Cuéllar	Universidad de Murcia Universidad Politécnica de Cartagena Fundación Ferrocarriles Españoles	Una aproximación al estudio de las memorias y los balances de las antiguas compañías ferroviarias: el caso de la Compañía de los Ferrocarriles Andaluces

PRÓXIMOS CONGRESOS / NEXT CONFERENCES

- XX Workshop en Contabilidad y Control de Gestión “*Memorial Raymond Konopka*” Segovia, 29, 30 de enero de 2015. Para más información: www.konopka.ie.edu.
- 20th Conference on the History of Management and Organisations. Formerly “Conference on Accounting and Management History”. Lille – 18th to 20th March 2015. Organised by the “Association pour l’histoire du management et des organisations” (Association for the History of Management and Organisations), the Research Centre IRHIS-CNRS 8529 (University of Lille 3) and the Research Centre Lille 2 LSMRC - EA 4112 (University of Lille 2 – Skema Business School).
- IV Encontro Internacional Luca Pacioli de História Da Contabilidade. "Lisboa, Três Séculos Depois As Partidas Dobradas", 8 e 19 de Junho de 2015 - Lisboa.
- 10th *International Research Seminar on Accounting History*. *Universidad Pablo Olavide de Sevilla, España. Spain*. 3rd July, 2015. Guest Speaker, Warwick Funnell.
- First European Colloquium on Qualitative Research Methods in Business and Accounting. Verona, Italy, 14-15 July 2015.
- 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*. The last date for submitting the papers is 8 February 2015. For more information about the conference and the associated Emerging Scholars’ Colloquium see: <http://federation.edu.au/faculties-and-schools/federation-business-school/events/8ahic2>

While the conference theme is entitled "Accounting's history in diverse industries and other settings", papers will be accepted for presentation across the full range of accounting history topics and methodological and theoretical perspectives. Conference papers are to be submitted to the following email address for consideration for presentation: ballarat.ahic@rmit.edu.au

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.
- 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) and Peter Walton, *The Open University* (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) and Catriona Paisey, University of Glasgow (catriona.paisey@glasgow.ac.uk).

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



**Call for papers:
20th Conference on the History of Management and Organisations
Formerly “Conference on Accounting and Management History”**

Lille – 18th to 20th March 2015

Organised by the “Association pour l’histoire du management et des organisations” (Association for the History of Management and Organisations), the Research Centre IRHIS-CNRS 8529 (University of Lille 3) and the Research Centre Lille 2 LSMRC - EA 4112 (University of Lille 2 - Skema Business School)

The theme for the twentieth-anniversary conference is HEALTH CARE. We invite submission of papers on the following topics (non-exhaustive list):

- Hospital organisations: mission, structure and rationalisation throughout history

Hospital organisations have evolved considerably since the first general hospitals in France were founded by Louis XIV in 1656. Shaped by history but also by geography (military hospitals, thermal baths and cures, balneotherapy, urban orphanages...), these organisations have experienced a variety of financing mechanisms, depending on the vagaries of political regimes and administrative reforms. The health-care mission developed progressively through time, depending on the evolution of medicine on the one hand, and on the societal values promoted by political powers on the other. Its standing within such organisations produced differentiated styles of management that need to be identified and designated as such. The primary focus of analysis will be the emergence of professional spheres of management in the health and medico-social sector.

- Health-care management practices: heritage and evolution

Private health-care management practices are linked to the evolution of the health-care market (the pharmaceutical industry, health products, the development of private-sector medical services, and the rapid growth of personalised health services...), and seek profitability and profit.

Public health-care management practices are mainly related to the funding of public expenditures. Parish councils, religious foundations, the selling of annuities, the first welfare budget, the creation of social security, State-region agreements, and large public loans (amongst others) are all financing tools. However, the implementation of accounting controls, the legislation governing public finance, the set of collective tools (quality indicators, national cost base, etc.), all constitute as much the managerial turning points that reveal the importance now

given to health care within public funding. The management practices have been, up to this point, embedded within a national effort of solidarity built over several decades and which currently is being redefined. The impact of European integration, the reorganisation of roles at the level of state-region-commune (Haute Autorité de Santé, regional hospitalisation agencies, etc.), the development of the voluntary sector, and new patient-practitioner relationships reveal new methods of management (risk management, hospital marketing...) that may or may not be at odds with our historical legacy. Moreover, the regulation of the relation between health care and money requires specific management control tools.

- Medical ethics and managerial thinking

The ethical spaces created within hospital centres recall the philosophical constraints on the sector. The role played by churches in welfare has always been relayed throughout history by various schools of thought (humanism, philanthropy, charity, paternalism, socialism, etc.). While defining the basic tasks of the sector, and regularly incorporating new legal obligations (such as the right to abortion, the treatment of pain, end-of-life dignity, and the inclusion of the disabled...), has medical ethics been in dialogue with managerial doctrines or has this question only arisen more recently?

- Health at work

Since the first elements of social protection established by paternalistic employers during the midnineteenth century, the management of occupational health has also greatly evolved in light of increased risks and the impacts of the introduction of new organisational forms. The neglect of certain management aspects in this area could jeopardise the image of the company, which now must find management tools which incorporate employee welfare. Is this humane approach defining a new era of entrepreneurial management?

With the participation of

Sophie Chauveau, Professor of Contemporary History, Université Technologique de Belfort, specialist in the history of the drug and medical-products industry, Marie-Claude Dinet-Lecomte, Professor of History, Université d'Amiens; Nicolas Guilhot, Maître de conférences in Management Studies, Université de Lyon 3, IFROSS; William Jackson, Director of Learning and Teaching, Heriot-Watt University, Edinburgh; Cheryl S. McWatters, Father Edgar Thivierge Chair of Business History, University of Ottawa; Alan McKinlay, Professor of Human Resource Management, Newcastle University Business School; Yannick Marec, Professor of Contemporary History, Université de Rouen; Daniel Moinard, President of SFHH (Société française d'histoire des hôpitaux), honorary Director of a University Hospital Centre; Thierry Nobre, Professor of Management Studies (Ecole de management de Strasbourg) and professorship in the management of health-care institutions (Ecole des hautes études en santé publique), President of ARAMOS (Association for applied research in the management of health-care organisations).

A Point of Clarification

As during previous conferences, submitted papers that do not fit in this thematic area but that examine management and organisation issues in historical perspective are also welcome. The novelty and originality of the contributions will be given preference in this instance.

Doctoral / Methodology workshop

The conference will begin with a doctoral workshop on March 18th, including thesis-tutoring sessions in the morning, and, in the afternoon, a methodology workshop on "Writing history: sources and methods" (Sophie Chauveau, University of Belfort; Nicolas Guilhot, IFROSS, University of Lyon 3).

IFROSS is the Institut de formation et de recherche sur les Organisations sanitaires et sociales (hosted by the University Jean Moulin Lyon 3). This training centre is one of the most active in France on the management of health-care organisations. The meeting in Lille will provide for an exchange of expertise between the universities involved in these meetings.

This workshop will involve Ph.D. students in history and management but it may also be of interest to students in sociology, law and economics. Doctoral students wishing to present their research during this workshop should present a document of a maximum of ten pages specifying the research field (theme, research questions), the theoretical framework or the theoretical articulation of the thesis, methodological approach, initial results (if applicable), their main bibliographic references.

Doctoral students at early stages of their thesis are also encouraged to take part.

Key dates

Deadline for submission of papers: Nov. 15, 2014. Proposals must be submitted in French or English with an abstract in English and French at the following address: jhmo2015@gmail.com

Decision of the Scientific Committee: January 12, 2015; Final text: February 9, 2015

Paper may be presented in French or English, simultaneous translation from French to English will be provided for the plenary sessions.

Contact: marie-laure.legay@univ-lille3.fr ; r.sandu@skema.edu

Organising Committee:

Marie-Laure Legay (Irhis, Université de Lille III)

Yves Levant (Université de Lille II)

Raluca Sandu (Skema Business School)

Béatrice Touchelay (Irhis, Université de Lille III)

Scientific Committee:

Christophe Baret (Université Jean Moulin Lyon 3)

Eugénie Briot (Université Paris Est – Marne-la-Vallée)

Ludovic Cailluet (Université du Littoral et Université Toulouse 1 Capitole)

Nicolas Guilhot (Ifross, Université Jean Moulin Lyon 3)

Marie-Laure Legay (Irhis, Université de Lille III)

Yannick Lemarchand (Université de Nantes)

Yves Levant (Université de Lille II)

Etienne Minvielle (Ehesp et Institut de cancérologie Gustave Roussy)

Thierry Nobre (Université de Strasbourg)

Eric Pezet (Université Paris X Nanterre)

Raluca Sandu (Skema Business school)
 Béatrice Touchelay (Irhis, Université de Lille III)
 Catherine Vuillermot (Université de Besançon)
 Henri Zimnovitch (Université Paris-Sud)



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IV ENCONTRO INTERNACIONAL LUCA PACIOLI DE HISTÓRIA DA CONTABILIDADE

“Lisboa, Três Séculos Depois As Partidas Dobradas”

18 e 19 de Junho de 2015 – Lisboa

Instituições Organizadoras: APOTEC (Associação Portuguesa de Técnicos de Contabilidade – Centro de Estudos de História da Contabilidade) e AECA (Asociación Española de Contabilidad y Administración de Empresas – Comisión de Historia de la Contabilidad)

Instituições Colaborantes: Tribunal de Contas e Instituto Superior de Economia e Gestão (ISEG)

Organização: Manuel Patuleia, Presidente da APOTEC
 Manuel Benavente Rodrigues, Director da APOTEC

Logística: Isabel Cipriano, Directora da APOTEC

Comissão Científica:

Esteban Hernandez Esteve (*Presidente Honorário*)

António Campos Pires Caiado (*Presidente*)

Begoña Prieto

Cristina Cardoso

Fernando Gutiérrez

Jorge Tua

Judite Cavaleiro Paixão

Manuel Benavente Rodrigues

Maria da Conceição Marques

Nuno Valério

Pedro Neves

Rita Martins de Sousa

Temática:

- As Reais Companhias e as Reais Fábricas nos Reinos de Portugal e Espanha
- O Reino e as Contas
- Os Homens de Negócio e as Partidas Dobradas
- A Contabilidade nas Instituições Religiosas
- Outros temas que contemplem Luca Pacioli e as Partidas Dobradas

PROGRAMA**18 de Junho de 2015, quinta-feira****Local: Tribunal de Contas****14h – Recepção aos Participantes****14,30 – 15 h – Sessão de Abertura e entrega do Prémio de História da Contabilidade****Guilherme d'Oliveira Martins***. Presidente Tribunal de Contas**Manuel Patuléia**. Presidente da APOTEC**Leandro Cañibano***. Presidente da AECA**António Pires Caiado**. Presidente do Centro de Estudos de História da Contabilidade da APOTEC**15 – 17 h – Sessão Plenária I “António Lopes de Sá”**Moderador: **Nuno Valério** (*Professor Catedrático no ISEG-Instituto Superior de Economia e Gestão, Universidade de Lisboa*)

Oradores:

Juan J. Lanero (*Docente da Universidade de Léon, Membro da Comisión de Historia de la Contabilidad de AECA*)**Manuel Benavente Rodrigues** (*Mestre História Moderna e Contemporânea do ISCTE-IUL, Instituto Universitário de Lisboa*)**Rita Martins de Sousa** (*Professora Auxiliar com Agregação e Investigadora do Gabinete de História Económica e Social do ISEG-Instituto Superior de Economia e Gestão, Universidade de Lisboa*)**17,10 – 18h – Visita Guiada ao Arquivo Histórico do Tribunal de Contas****19,45 h – Recolha dos Participantes no Hotel para o local do Jantar****20,30 h – Jantar****19 de Junho de 2015, sexta-feira****Local: ISEG – Instituto Superior de Economia e Gestão****9 –10,30 h – Sessões Paralelas****10,30– 11 h – Pausa para café****11h – 13h – Sessão Plenária II “Rogério Fernandes Ferreira”**Moderador: **António Campos Pires Caiado** (*Presidente do Centro de Estudos de História da Contabilidade da APOTEC*)

Oradores:

Jorge Tua (*Presidente da Comissão de História da Contabilidade da AECA. Catedrático da Universidade Autónoma de Madrid*)

Pedro Neves (*Presidente do Gabinete de História Económica e Social do ISEG, Instituto Superior de Economia e Gestão – Universidade de Lisboa*)

Lúcia Lima Rodrigues (*Professora Associada com Agregação da Escola de Economia e Gestão da Universidade do Minho*)

Matteo Martelli (*Presidente do Centro Studi “Mario Pancrazi”*)

13 – 14,30 h – Almoço (no ISEG)

14,30 h – Mesa Redonda “Linhas de Pesquisa depois das Partidas Dobradas”

Moderadora: **Maria da Conceição Costa Marques** (*Professora no Instituto Superior de Contabilidade e Administração de Coimbra – Coimbra Business School. Presidente do Conselho Científico do Centro de Estudos de História da Contabilidade da APOTEC*)

Oradores:

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. Professor na Universidade Pablo de Olavide*)

Begoña Prieto (*Vicepresidente de Comissão de Historia da Contabilidade da AECA, Catedrática da Universidade de Burgos*)

Antonio Miguel Bernal. (*Catedrático de Historia Económica da Universidade de Sevilha*)

16 h – Sessão de Encerramento

Mário Caldeira*. Presidente do ISEG

Manuel Benavente Rodrigues. Director da APOTEC e Presidente do C.E.do Centro de Estudos de História da Contabilidade da APOTEC

Maria da Conceição Marques. Presidente do Conselho Científico do Centro de Estudos de História da Contabilidade da APOTEC

Jorge Tua Pereda. Presidente da Comissão de História da Contabilidade da AECA e Catedrático da Universidade Autónoma de Madrid

Pedro Neves*. Presidente do Gabinete de História Económica e Social do ISEG-Instituto Superior de Economia e Gestão, Universidade de Lisboa

16,30 h - Visita Cultural: Mosteiro dos Jerónimos

19 h – Regresso aos Hotéis

20 h – Jantar (opcional)

**A confirmar*

Para os Acompanhantes:

9 h – Partida dos Hoteis para Visita ao centro de Lisboa (dia inteiro) seguindo às 16,30 h para visita conjunta com os congressistas ao Mosteiro dos Jerónimos.

20 de Junho de 2015, sábado (opcional)**Local: Lisboa – Sintra e Cascais****9,30 h – Partida dos hotéis para visita a Sintra, com almoço incluído****14,30 h – Continuação do passeio pela Serra de Sintra, passando por Cascais e Estoril no regresso a Lisboa****15,30 h – Visita guiada à Igreja de S. Julião e ao troço da Muralha de D. Dinis******* Sujeito a confirmação do Banco de Portugal***The First European Colloquium on Qualitative Research Methods in Business and Accounting**

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

Organizing Institution and Location: Dipartimento di Economia aziendale – Università degli Studi di Verona – Via dell'Artigliere 19 – 37129 Verona – Italy

Accounting History

Call for Papers**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:

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- 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
 Email: jbasan@upo.es

Fernando Gutiérrez Hidalgo
 Universidad Pablo de Olavide
 Email: fguthid@upo.es

Marta Macías
 Universidad Carlos III de Madrid
 Email: 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

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
- 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

Stefania Servalli, University of Bergamo, Italy, email: 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-19th 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)