

## Próximos Congresos / Next Conferences

**XIX Workshop en Contabilidad y Control de Gestión “Memorial Raymond Konopka”** Burgos, 23, 24 de enero de 2014. Web:

<http://www.ubu.es/es/depecademp/areas/area-economia-financiera-contabilidad/destacados-area-economia-financiera-contabilidad/19th-konopka-workshop-on-accounting-and-management-control/xix-workshop-contabilidad-control-gestion-memorial-raymond->

**19<sup>th</sup> Management and Organizations History Conference. Formerly “Accounting and Management History Conference”.** Université Paris-Est – Marne-la-Vallée, March, 26-28, 2014. Web: <https://sites.google.com/site/jhmo2014/>

**Encuentro de Historia de la Contabilidad de AECA.** Cartagena. Noviembre 2014.

**9th International Research Seminar on Accounting History.** Universidad Pablo Olavide de Sevilla. 16th June, 2014.

**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.

## 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)

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



## Appel à communication

### XIXes Journées D'Histoire du Management et des Organisations

*Anciennement « Journées d'Histoire de la comptabilité et du management »*

Université Paris-Est – Marne-la-Vallée, 26-28 mars 2014

#### L'Innovation

Les Journées d'Histoire de la Comptabilité et du Management, aujourd'hui **Journées d'Histoire du Management et des Organisations**, constituent depuis leur première édition en 1995, un rendez-vous annuel incontournable pour ceux qui s'intéressent à l'histoire et à la gestion. Elles rassemblent des gestionnaires, historiens, juristes, sociologues et économistes.

Comme chaque année, toutes les propositions de communications sont les bienvenues, mais nous souhaitons néanmoins proposer un axe de réflexion. Ainsi, l'Association pour l'Histoire du Management et des Organisations, l'Institut de Recherche en Gestion (IRG, université Paris-Est) et l'université Paris-Est – Marne-la-Vallée, avec le soutien de l'Association Francophone de Comptabilité, lancent cet appel à communication sur le thème de **L'Innovation**.

A la rencontre de la technologie, des besoins de l'utilisateur et des contraintes du marché, l'innovation touche toutes les fonctions de l'entreprise. On distingue ainsi traditionnellement quatre types d'innovations: innovation de produit, de procédé, marketing ou organisationnelle.

Au cours de ces 19e Journées d'Histoire du Management et des Organisations, nous souhaitons aborder l'innovation dans son épaisseur historique et en contexte, en envisageant dans leur diversité les pratiques innovantes.

Nous suggérons ici certaines approches :

- étudier les pratiques de conception, s'intéressant aux mécanismes cognitifs et organisationnels en jeu dans la créativité et l'innovation
- proposer une approche des milieux innovants, des réseaux et des transactions que génèrent les collectifs de l'innovation
- questionner les modèles et outils de gestion de l'innovation, dans leur dimension historique
- analyser les modalités de la légitimation, de l'appropriation et de la diffusion de l'innovation

- étudier les institutions de l'innovation, à travers notamment le rôle des brevets
- décrire les marchés émergents de l'innovation, et mettre en évidence les outils permettant de les approcher
- Enfin, la thématique de l'innovation pose la question de la résistance des acteurs au changement.

Dans la continuité des précédentes Journées, sont attendues des communications à caractère historique couvrant les domaines de la comptabilité, du management ainsi que ceux de la stratégie, du nouveau management public, du marketing, de la finance...

Comme chaque année, toutes les propositions de communication intégrant une dimension historique sont bienvenues. Les communications peuvent être prononcées en français ou en anglais, une traduction simultanée en anglais sera proposée.

### **Tutorat de thèses / Atelier méthodologique**

**Cette journée est ouverte à tous les participants.**

Les Journées d'Histoire débiteront par un atelier doctoral organisé le 26 mars, comprenant un tutorat de thèses d'histoire du management et des organisations, et, l'après-midi, un atelier méthodologique portant sur "L'écriture de l'Histoire", par Patrick Fridenson.

Les doctorants souhaitant présenter leurs recherches à l'occasion de cet atelier devront fournir un document d'une dizaine de pages maximum spécifiant leur champ de recherche (thème, questions de recherche), le cadre théorique ou l'articulation théorique de la thèse, leur démarche méthodologique, les premiers résultats (le cas échéant), leurs principales références bibliographiques.

Les doctorants en début de thèse sont encouragés à participer.

### **Dates à retenir**

Date limite de soumission des textes des communications (30 000 signes minimum – 70 000 signes maximum) : **15 décembre 2013**

Décision du comité de lecture : 19 janvier 2014

Version définitive des textes : 9 février 2014

Les propositions devront être envoyées en français ou anglais accompagnées d'un résumé en français et anglais à l'adresse suivante : [jhmo@univ-mlv.fr](mailto:jhmo@univ-mlv.fr)

Chaque proposition de communication fera l'objet d'une lecture anonyme.

**Contact** : [jhmo@univ-mlv.fr](mailto:jhmo@univ-mlv.fr)

**Site internet** : <https://sites.google.com/site/jhmo2014/home>

### **Comité scientifique :**

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Pierre Labardin

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Yannick Lemarchand

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### **Comité d'organisation :**

Marianne Abramovici

Eugénie Briot

Cécile Fonrouge

Cédric Poivret

Mathias Szpirglas

## Des JHCM aux JHMO

Nées en 1995, à l'initiative de quelques membres de l'Association francophone de comptabilité, les *Journées d'histoire de la comptabilité*, devenues *Journées d'histoire de la comptabilité et du management* en 1998, vont de nouveau changer de dénomination en 2014, à l'occasion de leur dix-neuvième édition. Si ce changement prend en compte l'élargissement thématique des communications présentées lors de ces *Journées*, il est aussi la conséquence de la création de l'Association pour l'Histoire du Management et des Organisations, qui en coordonnera désormais l'organisation en lien avec les institutions qui les accueilleront.

Si à partir de la fin des années 1980, les comptables furent parmi les premiers à intégrer la démarche historique à leurs recherches, bien d'autres disciplines des sciences de gestion ont depuis fait de même et les travaux se sont largement multipliés et diversifiés. Dans le même temps, historiens, sociologues, juristes et économistes ont été de plus en plus nombreux à s'intéresser à l'histoire des savoirs et pratiques de gestion. L'élargissement thématique des communications présentées lors de ces *Journées* témoigne sans équivoque de ce phénomène. Parallèlement à une augmentation de leur fréquentation, la proportion des communications portant sur des questions de comptabilité et de contrôle n'a cessé de diminuer, pour passer en dessous des 40% en 2013.

Dès lors, plusieurs collègues venus d'horizons variés ont décidé de franchir une nouvelle étape en créant une association non seulement transversale par rapport aux sciences de gestion mais aussi pluri-disciplinaire. Il s'agit de rassembler tous ceux qui, relevant d'univers scientifiques différents et avec des questionnements variés, ont fait de l'histoire du management et des organisations l'objet de leurs investigations. Encourager les recherches, enrichir la réflexion, favoriser les échanges d'expérience et les collaborations interdisciplinaires, mais aussi informer, donner de la visibilité à ce courant, en faire connaître les travaux et les activités, aider les doctorants, promouvoir l'enseignement de cette histoire, ... sont quelques-unes des missions que se donne la nouvelle association.

Par son implication dans les *Journées* d'histoire, depuis 1995, l'Association Francophone de Comptabilité a joué un rôle déterminant dans l'émergence et l'essor des recherches historiques en gestion. Grâce à elle, un courant s'est créé qui prend aujourd'hui son autonomie. Nous l'en remercions et nous félicitons du soutien qu'elle accorde désormais à nos activités.

Yannick Lemarchand, Eric Pezet, Eugénie Briot, Catherine Vuillermot  
Membres du bureau de l'AHMO

Pour toute demande d'informations complémentaires sur l'AHMO et ses activités, en attendant l'ouverture prochaine de son site internet : [asso.ahmo@gmail.com](mailto:asso.ahmo@gmail.com)



## Call for Papers

### 19TH Management and Organizations History Conference

*Formerly “Accounting and Management History Conference”*

Université Paris-Est – Marne-la-Vallée, March, 26-28, 2014

#### Innovation

Since its inception in 1995, the Accounting and Management History Conference, now **Management and Organizations History Conference**, has remained an essential rendezvous for those interested in history and management. It brings together researchers in accounting, management, history, sociology, law and economics.

Like every year all the papers proposed are welcome, however we would like to recommend an axis of reflection. Thus, the Association d’Histoire du Management et des Organisations (AHMO), the Institut de Recherche en Gestion (IRG, Université Paris-Est), and the Université Paris-Est – Marne-La-Vallée, with the support of the Association Francophone de Comptabilité, launch a call for papers on the theme of **Innovation**

At the meeting point of technology, user needs and market constraints, innovation has an effect on every function of the enterprise. Four types of innovation are usually distinguished: product innovation, process innovation, marketing or organizational innovation.

During this 19th Management and Organizations History Conference, we would like to tackle the subject of innovation within its historical depth and context, considering innovating practices in their broad diversity.

We suggest here some approaches:

- study the conception practices related to cognitive and organizational mechanisms at stake in innovation and creativity
- give an insight into innovative environments, networks and transactions generated by innovating teams
- question the models and tools of innovation management, in their historical dimension
- analyze the justification, appropriation and diffusion methods of innovation
- study the institutions of innovation, in particular through the role of patents.
- describe the emerging markets of innovation, and highlight the tools which enable a greater contact with them.
- At last, the theme of innovation raises the problem of resistance to change by the people

involved.

In continuity with what was requested during previous conferences, we are expecting papers of an historical nature that cover the fields of accounting, management as well as strategy, new public management, marketing and communication, especially financial communication. As has been the practice every year, we welcome all communications that have an historical dimension. **Conference presentations may be in either English or French, simultaneous translation will be provided.**

### **PhD guidance / Methodological workshop**

#### **All participants are welcome.**

The conference will start by a PhD workshop on March, 26th, including a guidance of PhD researches, and in the afternoon, a methodological workshop about "How to write history?", presented by Patrick Fridenson.

All interested PhD students are required to submit a report. This report should not exceed 10 pages and detail their research proposals (topic, questions), their theoretical framework or discussion on the theory of their thesis, their methods and preliminary results, and eventually their main bibliographical references.

PhD students in early and middle stages of their PhD research project are particularly encouraged to participate.

### **Deadlines**

Submission deadline for completed papers (min. 30.000 – max. 70.000 characters):

December 15th, 2013

Decision of the scientific committee: January 19th, 2014

Final version: February 9th, 2014

The completed papers in French or English including two abstracts in French and English have to be submitted to the following email address: [jhmo@univ-mlv.fr](mailto:jhmo@univ-mlv.fr).

Papers will be subject to a-blind review.

**Contact** : [jhmo@univ-mlv.fr](mailto:jhmo@univ-mlv.fr)

**Website** : <https://sites.google.com/site/jhmo2014/home>

#### **Scientific committee:**

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Michel du Moutier

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Muriel Petit

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Catherine Vuillermot

#### **Organizing committee:**

Marianne Abramovici

Eugénie Briot

Cécile Fonrouge

Cédric Poivret

Mathias Szpirglas

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## **From the Accounting and Management History Conference to the Management and Organizations History Conference**

Created in 1995 on the initiative of some members of the Association Francophone de Comptabilité, the Accounting History Conference which became the Accounting and Management History Conference in 1998, are again going to change their name in 2014 on their nineteenth event. If this change takes into account the widening of themes presented in the papers during this Conference, it is also due to the creation of Management and Organizations History Conference which, from now on, will coordinate the organization in partnership with the institutions that host the Conference.

If, from the beginning of the 1980 's, accountants were among the first to integrate a historical approach into their research, many other disciplines of Management have since then followed suit, which has led to a multiplication and diversification of the work. At the same time, more and more historians, sociologists, jurists and economists have become interested in management knowledge and practices. The widening of themes presented in the papers during the conference is unequivocal proof of this phenomenon. Parallel to the increase in the number of papers, the proportion dealing with questions of accountancy and control has been steadily diminishing, falling to below 40% in 2013.

That being the case, several colleagues from different horizons have decided to go one step further and create an association which is cross-disciplinary with respect to Management, as well as being pluri-disciplinary. It is a question of bringing together all those who, coming from different scientific backgrounds and with diverse questions, have chosen management and organizations history as the object of their investigations. To encourage research, enrich reflection, favor exchanges of experience and inter-disciplinary collaboration, but also inform, increase the visibility and make known the work and activities of this trend of thought, help PHD students and promote the teaching of this history, ... these are some of the missions that the new association has set itself.

Through its involvement in the conference since 1995, the Association Francophone de Comptabilité has played a determining role in the emergence and development of historical research in management, and following this, in the creation of an autonomous current of thought. For this we would like to extend our thanks to the Association and we are happy to benefit from its continued support of our activities.

Yannick Lemarchand, Eric Pezet, Eugénie Briot, Catherine Vuillermot  
Members of the Board of AHMO.

For any further information on AHMO and its activities before the imminent opening of the web site: [asso.ahmo@gmail.com](mailto:asso.ahmo@gmail.com)

# 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:

- 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](mailto: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](mailto: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/>

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# 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:**

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# 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)

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# 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.

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