

Accounting History

Call for Research Proposals The fourth Accounting History International Emerging Scholars' Colloquium

Seville, Spain, 25 September 2013

This international forum is designed for emerging scholars of all ages and career stages, including doctoral degree students, new faculty and other emerging accounting researchers who have an interest in accounting history, and who seek to obtain feedback from senior faculty members on their historical accounting research projects in an intellectually stimulating environment.

The fourth *Accounting History* International Emerging Scholars' Colloquium (4AHIESC) will be held as part of the seventh *Accounting History* International Conference (7AHIC) being held in Seville, Spain during 25-27 September 2013. The 4AHIESC will be conducted on the first day of the 7AHIC, prior to registration and the opening reception, enabling up to ten emerging scholars in accounting history to present their research proposals.

Academic members of a panel comment on the formal presentations made by each participant and offer constructive advice and encouragement to all presenters.

The following senior faculty members have been confirmed for the 4AHIESC panel:

- Marcia Annisette, York University, Canada
- Garry Carnegie, RMIT University, Australia
- Fernando Gutiérrez Hidalgo, Universidad Pablo de Olavide, Spain
- Marta Macías, Universidad Carlos III de Madrid, Spain
- Christopher Napier, Royal Holloway, University of London, UK
- Brian West, University of Ballarat, Australia.

Individuals who wish to express an interest in attending the 4AHIESC are requested to forward their research proposals, brief biographical details and a CV to Brian West no later than 12 July 2013 at the following address: 7ahic@rmit.edu.au

Research proposals of no more than six pages (double spaced) should contain the following information:

1. Project (working) title;
2. Background to the study (or scenario for investigation);
3. Main research objective to be stated in a single, concise sentence;
4. Concise statement of key research question(s);
5. Research methodology;
6. Period selection;
7. Limitations of the study;
8. Expected (original) contribution of the study to the literature;
9. List of no more than 12 key references relating to the proposed study;

Formal invitations to attend the Colloquium will be issued on receipt and review of research proposals.

Further details about the 7AHIC are found at the following site: www.7ahic-seville2013.com

Call for Papers
The seventh Accounting History International Conference
“Innovation in accounting thought and practice: Lessons from the past”

Seville, Spain, 25-27 September, 2013

Sponsored by: Department of Business Administration, Universidad Pablo de Olavide, de Sevilla, Department of Accounting, Universidad de Sevilla and Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand

Papers will be accepted across the full range of accounting history topics and methodological and theoretical perspectives. The seventh Accounting History International Conference (7AHIC) will take place in a city whose rich heritage extends from the Phoenicians to the Bourbon Dynasty. Seville was the main European harbour for more than 200 years and the source of significant developments in business and trade which also fostered innovations in accounting practice and accounting thought. Authors are therefore encouraged to address topics on innovation in accounting thought and practice which have had a pivotal or significant impact on industries, firms and academic communities, including:

- Innovation in public sector accounting;
- Innovation 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.

Submission and Review of Papers: Papers written in the English language should be submitted electronically no later than **15 April 2013** to 7ahic@rmit.edu.au. All papers will be subject to a doubleblind refereeing process and will be published on the Conference Web site, as refereed conference proceedings, unless otherwise advised. A special issue of the journal on the conference theme will be published following the event.

Notification of Acceptance: Notification of papers accepted for inclusion in the conference program will be made by **5 June 2013**.

Conference information is available at the Conference Website:

www.7ahic-seville2013.com

Inquiries may be directed to the Conference Convenor,
Juan Baños Sanchez-Matamoros, Universidad Pablo de Olavide, de Sevilla,
at the following e-mail address: jbasan@upo.es

Information about visiting Seville can be found at
<http://www.andalucia.org/destinos/provincias/sevilla>
and for visiting Spain see <http://www.spain.info/>

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 first 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 September 2013. 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

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

La dirección de *De Computis* va a solicitar la inclusión de la Revista en la base de datos *Scopus*. Un requisito previo es la elaboración de un Código Ético de la Revista del cual ya se ha elaborado un primer borrador.

Junto con el Número de Diciembre (Nº 19) se publicará un Número Especial con los trabajos aceptados en el pasado encuentro “*El Monasterio de Santo Domingo de Silos y el Pensamiento Contable Español*” (Santo Domingo de Silos, 30 y 31 de mayo de 2013). Los editores de este Número serán los profesores, Dr. D. Jorge Tua y Dra. D^a Begoña Prieto.

La Dirección de *De Computis*.

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The management of *De Computis* will request the inclusion of the Journal in the Scopus database. A prerequisite is the development of a Code of Ethics of the Journal of which we have already prepared a first draft.

Together with the December Number (No. 19) it will be published a Special Issue with papers accepted in the past congress: “*El Monasterio de Santo Domingo de Silos y el Pensamiento Contable Español*” (Santo Domingo de Silos, 30 y 31 de mayo de 2013). The guest editors of this Number will be: Jorge Tua and Begoña Prieto.

The Management of *De Computis*.