



Call for Papers

18TH CONFERENCE ON ACCOUNTING AND MANAGEMENT HISTORY

La Rochelle, March 28 - 29, 2013

The magic behind Numbers

Figures, Standards and Beliefs

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

For its 18th edition, the proposed theme of reflection is: **The magic behind Numbers. Figures, Standards and Beliefs.**

Within the confines of Taylorite doctrine, numbers have been put to multiple uses and strategies including serving as proof of efficiency, as a foundation for affirming the scientific nature of reasoning, as a tool for *distance*, and as a rhetorical device. A historical approach will in our opinion provide an opportunity to examine how people engaged in the practice and theory of management by using numbers and for what purpose.

We invite papers with a historical approach that will enable challenging the hegemony of quantifications in different fields ranging from political evaluation (through instruments like opinion polls or managerial indicators of public policies) to research in management and economics. For example it is possible to search for the premise of the development of administrative statistics in the 19th century in France as far back as Condorcet. Is it not still possible to examine the history and engage in a critical appraisal of the obsession for figures in private and public governance?

Either as quantitative indicators that guarantee efficiency or as labels for quality standards, (iso 9001, 14001, etc.), figures can be seen as much as instruments of objectivation particularly in accounting, as a specific element of managerial rhetoric. The accounting standard or any other standard establishes a frame of reference based on quantified measurements of sets of criteria which people intend to evaluate. This way, it may likely overshadow the tangible reality of what is being measured and may not be better than what

appears to us to be a belief system. As a code, a figure is not only a language beyond the understanding of laymen (or the uninitiated) but might also have a mystical dimension. We need only to refer to the virtue granted to the golden ratio or *section aurea* in freemasonry or in the Pythagoras exegesis. Luca Pacioli, credited with the first presentation of the method of double-entry bookkeeping in 1494 is himself the author of a treaty on the *Divine Proportion*, details of which can be found in the Modulor, a unit of measurement created by Le Corbusier (1948).

Business history offers numerous examples of this mystical nature of figures, from the crash of the Union Générale to the role played by Arthur Anderson in Enron. Another example of this phenomenon in recent history is given by the Parker guide which establishes an evaluation of wines using an extremely precise grading system, the ultimate measure being the taste of one individual, Robert M. Parker.

In continuity with what was demanded during previous conferences, we are expecting papers of a historical nature that cover the fields of accounting, management as well as strategy, new public management, marketing and communication, especially financial communication. Of course, we will welcome research papers that deal with the history of religions, when faith does not exclude its measurement.

All communications that have a historical dimension are welcome. This has been the practice every year.

PhD workshop

The conference will include a PhD workshop on the 27th. Interested participants in this workshop are expected to be registered in a PhD program, and to work on a dissertation in accounting or business history. PhD students in early and middle stages of their PhD research project are particularly encouraged to participate. All interested PhD students will be 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 issues related to theory, their methods and preliminary results, and eventually their main bibliographical references.

Deadline

Deadline of submission full texts of the communications: **December 15th, 2012**

Decision of the scientific committee: January 19th, 2013

Final version: February 9th, 2013

Full papers (max. 60.000 characters) in French or English including two abstracts (in French and English) have to be submitted to the following mailing address: jhcm2013@univ-lr.fr. Papers will be subject to a double-blind review.

Organising Committee

Fabienne Clair
Jean Desmazes
Tony Giret
Patrice Guder
Eve Lamendour
Karine Planchet

Scientific Committee

Jean Desmazes
Benjamin Drevetton
Pierre Labardin
Eve Lamendour
Yannick Lemarchand
Pierre Prétou



Appel à communication

XVIII^{es} JOURNÉES D'HISTOIRE DE LA COMPTABILITÉ ET DU MANAGEMENT

La Rochelle, 28 et 29 mars 2013

La magie du chiffre

Quantification, normes et croyance

Les **Journées d'Histoire de la Comptabilité et du Management** 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.

Pour la 18^e édition, l'axe de réflexion proposé porte sur le thème : **La magie du chiffre. Quantification, normes et croyance.**

Preuve d'efficacité, affirmation de la scientificité de la démarche, outil de distanciation, argument rhétorique, dans la doctrine taylorienne le chiffre relève de multiples usages et stratégies. Par l'approche historique, il nous semble opportun de nous interroger sur les finalités et usages du chiffre par les praticiens et les théoriciens de la gestion.

Nous invitons à des communications permettant par l'approche historique de questionner l'hégémonie de la quantification dans divers domaines, de l'évaluation politique (du sondage aux indicateurs d'appréciation des politiques publiques) à la recherche en gestion et en économie. Le développement de la statistique administrative au XIX^e siècle a des prémisses que l'on peut chercher pour la France chez Condorcet par exemple. L'obsession pour le chiffre dans la gouvernance publique et privée ne relève-t-elle pas d'un régime de croyance dont l'histoire et la critique peuvent encore être faites ?

Des indicateurs chiffrés garants de l'efficacité des politiques publiques à la dénomination des normes de qualité (iso 9001, 14001, etc.), le chiffre apparaît autant comme un instrument d'objectivation (notamment comptable) que comme un procédé de la rhétorique managériale. La norme comptable ou autre contribue à poser un référentiel fondé sur la mesure quantifiée des critères que l'on entend évaluer. Ce faisant, elle est susceptible de

faire écran à la réalité tangible de ce qui est mesuré et elle n'est pas indemne de ce qui nous semble relever du régime de la croyance. Code, le chiffre est non seulement un langage inaccessible aux non initiés, il est aussi susceptible de porter une dimension mystique si l'on se réfère à la vertu accordée au nombre d'or dans l'exégèse pythagoricienne ou franc-maçonne. Luca Pacioli, crédité du premier exposé de la méthode de la comptabilité en partie double en 1494 est lui-même l'auteur d'un traité sur la *Divine Proportion* dont on retrouve des éléments dans le Modulor, unité de mesure créée par Le Corbusier (1948).

L'histoire des entreprises offre des exemples nombreux de cette mystique du chiffre, du krach de l'Union générale au rôle du cabinet Arthur Anderson auprès d'Enron. Autre exemple de ces phénomènes dans l'histoire récente, le guide Parker établit une évaluation des vins selon une grille de notation extrêmement précise dont l'ultime mesure est le goût d'un individu, Robert M. Parker.

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 communication en particulier financière. Sont bien sûr attendues des recherches en histoire des religions quand la foi n'exclut pas sa mesure.

Comme chaque année, toutes les propositions de communication intégrant une dimension historique sont bienvenues.

Tutorat de thèses

Les Journées d'Histoire vont débiter par un atelier doctoral comprenant un tutorat de thèses d'histoire de la gestion organisé le 27 mars. Les doctorants intéressés 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 : **15 décembre 2012**

Décision du comité de lecture : 19 janvier 2013

Version définitive des textes : 9 février 2013

Les propositions (60.000 signes au plus) devront être envoyées en français ou anglais accompagnées d'un résumé en français et anglais à l'adresse suivante :

jhcm2013@univ-lr.fr

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

Contact : jhcm2013@univ-lr.fr

Comité d'organisation

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Comité scientifique

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Yannick Lemarchand

Pierre Prétou

"El Monasterio de Santo Domingo de Silos y el Pensamiento Contable Español"

Borrador Programa

Lugar de celebración: **Santo Domingo de Silos**

Jueves, 30 de mayo de 2013

Monasterio de Santo Domingo de Silos

17,00 - 17,15 Acto inaugural

INTERVIENEN

- . **Lorenzo Maté**, Abad del Monasterio de Silos
- . **Leandro Cañibano**, Presidente de AECA
- . Alcalde de Santo Domingo de Silos
- . Representante Fundación de Silos
- . Representante de la Universidad de Burgos



17,15 - 18,00 Comisión de Historia de la Contabilidad de AECA: pasado, presente y futuro.

INTERVIENEN

- . **Esteban Hernández**, **Jorge Tua**, **Begoña Prieto** y **Fernando Gutiérrez**,
- Eladio Acevedo** (Titulados Mercantiles)

18,00 - 19,00 Presentación de la obra "*Aproximación al Estudio del Pensamiento Contable Español*", de **Esteban Hernández**.

INTERVIENEN

- . **Leandro Cañibano**, **Antonio-Miguel Bernal** y **Esteban Hernández**

Actos religioso-culturales

- 19,00 Vísperas (en Canto Gregoriano)
- 21,30 Canto a Nuestra Señora de Marzo
Claustro del Monasterio de Silos
- Completas (en Canto Gregoriano)
- 22,15 Cena en lugar a determinar.



Alojamiento en Hospedería de San Francisco

<http://www.conventosanfrancisco.es/>

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Viernes, 31 de mayo de 2013

Actos religioso-culturales en el Monasterio de Silos

9,00 a 10,30 Misa (en Canto Gregoriano)

Convento de San Francisco

10,30 - 12,00 Mesa Redonda sobre Historia de la Contabilidad Eclesiástica/monástica

INTERVIENEN

- . **Lorenzo Maté** (Presidente-Moderador)
- . **Manuel Benavente** (APOTEC- Portugal)
- . **Mateo Martelli** (Centro Studi "Mario Pancrazi", Italia)
- . **Begoña Prieto** (España)
- . **Susana Villaluenga** (España)



12,00 - 12,30 Café descanso

12,30 - 14,00 Sesiones paralelas

14,00 - 16,00 Almuerzo en Hospedería de San Francisco

16,00 - 17,30 Mesa Redonda sobre Pensamiento Contable, Historia Económica, Historia del Pensamiento, etc.

INTERVIENEN

- . **Antonio-Miguel Bernal** (Presidente -Moderador)
- . **Anne Dubet** (Francia)
- . **Lucia Rodrigues** (OTOC-Portugal)
- . **Mercedes Calvo** (España)
- . **José I. Martínez** (España)



17,30 Clausura del Encuentro




**III International Conference
on Luca Pacioli
in Accounting History
&
III Balkans and Middle East
Countries on Accounting
and Accounting History**

**Istanbul, Turkey
June 19-22, 2013**



The Great Rendezvous of Accounting History Cultures

The third International Conference Luca Pacioli on Accounting and the third Balkans and Middle East Countries Conference on Accounting and Accounting History will be held in June 19-22, 2013 in Istanbul. Previous International Conferences on Luca Pacioli in Accounting History were held in Spain and Italy.

Istanbul, population of 15 million, one of the most important cities in the region, hosted many civilizations through history. It claims one of the most important accounting history archives in the world. By these characteristics, Istanbul is considered as a meeting point for the accounting history cultures of west and east.

As a matter of fact, Middle Eastern and Western European recording cultures were always in interaction through history. The winds of accounting history were flowing from east until the ends of 16th Century, afterwards those winds began to flow from west to east. It is not right to limit accounting history interactions with only Mediterranean, Balkans and Middle East. It is possible to think those interactions on a wider geographical sense by establishing a circle between Eurasia, Central Asia, Far East, Australia and America. Establishment of these two conferences together in Istanbul creates an opportunity to bring up these interactions.

A peace period is being experienced throughout the world if we lay aside all regional troubles. It is observed that usage of Internet has grown considerably and air transportation is allowing researchers to interact more often. It is for sure that all these developments provide an opportunity to assemble all accounting historians. Right along with accounting history, it is thought conformable to undertake the expectations and happenings on the subject of auditing, which has entered the 21st Century with great matters.

Conferences will be held at the century old buildings of the Business Administration Faculty of Istanbul Technical University (founded 1773 A.D.), which are in the city center. The venue is close to accommodation facilities and there are convenient transportation possibilities.

We invite accounting historians to participate at the rendezvous of accounting history cultures, which is one of the most important legacies of humanity and to become a part of the debate.

Conference co - Convenor Prof. Oktay Güvemli PhD	Conference co - Convenor Prof. Esteban Hernandez-E. PhD
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Why Istanbul?

Istanbul's geographical location and its cultural heritage stretching back thousands of years give it a unique place amongst the world's metropolises. During thousands of years of its history, Istanbul has served as the capital of three great empires, Roman, Byzantine and Ottoman.



Galata Tower
Topped with a distinctive witch's hat roof, the prominent Galata Tower dates back to the days when Genoese traders were settled in this part of town. Today the 61-meter-tall tower houses a restaurant and nightclub, as well as providing a vantage point from which visitors can obtain a 360° view of Istanbul.

Sultanahmet Mosque
With its soaring dome and six minarets, the Sultanahmet Mosque, better known to foreigners as the Blue Mosque, forms an unmissable feature of the Istanbul skyline.





Topkapi Palace
The most beautiful and best-known of all Istanbul's sights, Topkapi is the palace overlooking the Bosphorus where the sultans made their homes and supervised government during the glory days of the Ottoman Empire; it's here more than anywhere else in the city that you will feel the ghosts of the imperial past brushing up against you. A collection of kiosks and pavilions set in delightful gardens sit alongside the harem, the private quarters of the sultan's family and the source of much western fantasizing.

Rumeli Fortress
As you sail along the Bosphorus you can hardly miss the enormous fortifications that make up Rumeli Hisari (European Castle) lurking just beside the Fatih Sultan Mehmet Bridge. Rumeli Hisari may not be the largest but it is certainly the most impressive castle along the Bosphorus.



III International Conference on Luca Pacioli in Accounting History

18 June 2013 (Tuesday)

17.00 - 20.00 : Registration

19.00 - 21.30 : Welcome Coctail (Conference Building)

19 June 2013 (Wednesday)

08.00 - 09.00 : Registration

09.00 - 12.30 : Opening Speeches and Plenary Session I

12.30 - 13.30 : Lunch

13.30 - 16.00 : Parallel Sessions

16.00 - 16.30 : Coffee Break

16.30 - 18.00 : Parallel Sessions

20 June 2013 (Thursday)

09.00 - 10.30 : Plenary Session II

10.30 - 11.00 : Coffee Break

11.00 - 12.30 : Parallel Sessions

12.30 - 13.30 : Lunch

13.30 - 16.00 : Parallel Sessions

16.00 - 16.30 : Coffee Break

16.30 - 18.00 : Parallel Sessions





MUFİTAD
Association of Accounting
and Financial History
Researches



AECA
Spanish Association for
Accounting and Business
Management

Contact Information

Association of Accounting and Finance History Researchers (Muhasebe ve Finans Tarihi Araştırmacıları Demeyi-MUFİTAD)

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CALL FOR PAPERS

**III INTERNATIONAL CONFERENCE ON LUCA PACIOLI IN ACCOUNTING HISTORY
III BALKANS AND MIDDLE EAST COUNTRIES CONFERENCE ON ACCOUNTING AND
ACCOUNTING HISTORY (3rd BMAQ)**

June 19-22, 2013 Istanbul - Turkey

THE GREAT RENDEZVOUS OF ACCOUNTING HISTORY CULTURES

Istanbul is thought of as a meeting point for Middle Eastern and Balkan recording cultures along with the Mediterranean recording culture. Thus we foresee a few of the accounting history subjects evoked by this meeting to be:

- Mutual interaction of Mediterranean and Middle Eastern / Balkan recording cultures,
- Traces of past accounting methods affecting world accounting cultures,
- The development process of the double-entry accounting system throughout the world: 19th and 20th Centuries,
- The course of development by accounting history studies at the beginning of the 21st Century

IN ADDITION TO THESE ACCOUNTING HISTORY SUBJECTS:

- On the fringe of major auditing issues: happenings and expectations for the accounting profession in this respect,
- International accounting standards problems brought about by economic globalization
- Other suitable accounting and accounting history subjects of similar vein,

The III International Conference on Luca Pacioli in Accounting History will be the third in a series of conferences that were held in El Escorial (Spain) - 2009, and in Sansepolcro, Perugia and Florence (Italy) - 2011;

The III Balkans and Middle East Conference on Accounting and Accounting History (3.BMAQ) is also the third in a series of other conferences that were held in Edirne (Turkey, towards the Balkans) - 2007, and in Istanbul (Turkey) - 2010.

These conferences aim to share our accounting history cultures in order to shed light on future progress. Thus, they aim to establish debate and evaluate recent accounting and auditing issues in the 21st Century.

June is one of the best touristic months for Turkey and Istanbul. Suitable activities will be placed in the conference program.

English is the official language of the conferences. The deadline for abstracts is February 18, 2013. In their abstract submissions, participants must mention the name of the conference to which they are applying.

Abstracts must be sent to "oktay_guveli@yahoo.co.uk". Accepted papers will be announced by March 29, 2013.

Prof. Oktay Güvemli PhD
Conference co - Convenor

Prof. Esteban Hernandez - Esteve PhD
Conference co - Convenor

Info:
Halaskargazi Str. No. 113, Floor. 14, Koza Apt. 34380 Osmanbey - Istanbul - Turkey
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İTÜ
Faculty of Management



AECA
Spanish Association for
Accounting and Business
Management



TÜRMOB
Union of Chambers of
Certified Public Accountants
Association of Turkey



MUFİTAD
Association of Accounting
and Financial History
Researches

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

Accounting History

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>

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 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

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



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 en el cual ya estamos trabajando.

La dirección de *De Computis*.

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 in which we are working.

The management of *De Computis*.