
LIBROS / BOOKS

Premier Symposium International des Historiens de la comptabilité, First World Congress of Accounting Historians, Brussels 9-12 October 1970, In memoriam Ernest Stevelinck 1909-2001

The 15th World Congress of Accounting Historians, which was to be held in St. Petersburg in June 2020, after being postponed to June 2022 due to the pandemic, has been definitively cancelled due to the outbreak of the Russian war against Ukraine.

In 2020, this congress would have offered us the opportunity to celebrate the fiftieth anniversary of the *Premier Symposium International des Historiens de la comptabilité* (First World Congress of Accounting Historians) organized in Brussels in 1970 by the *Collège National des Experts-comptables de Belgique* (National College of Chartered Accountants of Belgium - CNECB), at the initiative of one of its most eminent members, Ernest Stevelinck. About fifty participants, from thirteen countries, met at the Royal Library of Belgium from October 9 to 12, 1970. This was a great first and that is the reason why I prepared this book.

Indeed, even if that event played a major role in the evolution of accounting history research and in its institutionalization process, the proceedings were never published! However, the original texts of the papers given at this first Congress are kept in the Accounting History Collection of the Library of the University of Nantes, which includes in particular the book collection and archives of Ernest Stevelinck, acquired by the library at my instigation in 1995, according to the wish of Ernest Stevelinck. A year before the planned congress in St. Petersburg, I decided to collect these texts in a booklet and, with the agreement of our friend Vyacheslav Sokolov, the congress convenor, it was planned that I would present it as a plenary speaker and that a copy would be distributed to each attendant.

Since the cancellation of this Congress, I have decided to disseminate this book by presenting and distributing it in various events related to accounting history, such as the Accounting History Review Conference in Edge Hill, in June 2022, or the *Jornada de Historia da Contabilidade* in Coïmbra in last November. In addition, the editor of the journal *De Computis*, Fernando Gutiérrez Hidalgo, has generously offered to publish it online, as he has already done for books by our eminent colleague Esteban Hernandez Esteve and the late Richard Mattessich, and I thank him for this honour.

The book begins with a preface, in French and in English, in which I recall the long period of gestation of the first Congress, before considering its development and its repercussions, and assessing their impact. You will find also a short biography of Ernest Stevelinck and a brief presentation of the University of Nantes' Accounting History Collection, all again in French and English. Then, each paper is presented in its original language - German, English, French or Dutch, preceded by a brief presentation of its author and by an abstract, in French and in English.

For the writing of the preface, I used documents contained in Ernest Stevelinck's archives. One important source was a file containing the programme of the Congress, a list of participants, the papers presented and a report on the event, probably written by Ernest Stevelinck himself. But the main source was the enormous volume of his correspondence with accounting historians around the world, held in a set of seven large binders, each containing several hundred letters.

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Belgian Joseph Colleye Fund. Joseph Colleye (1908-2001) was the founding president of the Belgian professional accountants' body: the *Ordre des Experts-comptables et comptables brevetés de Belgique*. The Joseph Colleye Fund has also decided to finance a series of actions to promote the Accounting History Collection held at Nantes, and to fund the Joseph Colleye Accounting History Prize, a prize which amounts to €1500 and is awarded each year to the author(s) of an article published in the two preceding years, selected by an international jury.

One of Ernest Stevelinck's ambitions was to see the event repeated regularly in different countries and a second Congress of Accounting Historians was planned for 1975, but it was only in 1976 that the Academy of Accounting Historians, created in 1973, organised the Second World Congress of Accounting Historians, in Atlanta. Then there was London in 1980, Pisa (1984), Sydney (1988), Kyoto (1992), Kingston - Canada (1996), Madrid (2000), Melbourne (2002), Saint-Louis - Missouri and Oxford - Mississippi (2004), Nantes (2006), Istanbul (2008), Newcastle (2012), Pescara (2016) and nothing in 2020!

Where will be the next?

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