



14th World Congress of Accounting Historians
CHIETI-PESCARA, ITALY, 25-27 JUNE 2016

PROGRAMME

25 th June	Plenary Session <i>"Marrucino" Theatre - Chieti</i>		
9:00 AM	<i>Greetings from the Rector of the University G. d'Annunzio of Chieti- Pescara, Carmine Di Ilio</i> <i>Greetings from the President of the Italian Society of Accounting History, Roberto Di Pietra</i> <i>Welcome address by the WCAH 2016, Congress Chairman - Massimo Sargiacomo</i>		
9:30 AM 12:45 PM	Keynote Speakers Peter Miller <i>Towards a Geneaology of Failure</i> Chairman Massimo Sargiacomo	Keynote Speakers Gary J. Previts <i>A Perspective on Learning from the Past</i> Chairman Barbara Merino	Keynote Speakers Stephen P. Walker <i>Accountants and the First World War</i> Chairman Joni Young
25 th June	<i>Chairman Roberto Di Pietra</i> <i>Topic Historiography</i> Auditorium - de' Mayo Palace	<i>Chairman Dick Edwards</i> <i>Topic The State</i> Capozucco - de' Mayo Palace	<i>Chairman Cheryl McWatters</i> <i>Topic Accounting Thought</i> Casella - Chamber of Commerce
2:00 PM	Christopher Napier, Nicolae-Ionut Bertalan <i>The Emergence of "the new accounting history" (#65)</i>	Keith Hoskin, Richard Macve <i>"L'État c'est moi"....ou quoi? On the interrelations of accounting, managing and governing in the French 'administrative monarchy': revisiting the Colbert (1661-1683) and Paris Brothers (1712-1726) episodes (#130)</i>	Stefano Coronella, Rossella Leopizzi, Andrea Venturelli, Fabio Caputo <i>Corporate social responsibility in the thinking of Paolo Emilio Cassandro (#54)</i>
2:30 PM	Viatcheslav Sokolov <i>Russian research in historiography of accounting (#60)</i>	Tiziana Di Cimbrini, Stefania Migliori, Augusta Consorti <i>Saving the rationality of the imperial governmentality: accounting for municipalities in Tuscany and the kingdom of Naples under Napoleon (#126)</i>	Oktay Guvemli, Mehmet Ali Kaya, Atiye Goreke <i>Significant changes in accounting thought of the Ottoman Empire in the mid 19th century (1839-1885) (#13)</i>
3:00 PM	Carolyn Fowler, Trish Keeper <i>Twenty years of Accounting History (1996-2015): the changing faces of accounting history research (#71)</i>	Tri Prabowo, Philomena Leung, James Guthrie <i>History of public sector reforms in Indonesia and accrual accounting reforms (1990-2015) (#119)</i>	Massimo Costa <i>Critics of "economia aziendale" revolution by a point of view from Logismology - the recent discovery of a manuscript by Emilio Ravenna (1930) (#67)</i>
25 th June	<i>Chairman Bruce Behn</i> <i>Topic Financial Reporting</i> Auditorium - de' Mayo Palace	<i>Chairman Gary J. Previts</i> <i>Topic Pacioli</i> Capozucco - de' Mayo Palace	<i>Chairman Yannick Lemarchand</i> <i>Topic Hospital Accounting</i> Casella - Chamber of Commerce
4:00 PM	Gloria Vollmers <i>A note on the emergence of income accounts and the income statement – bookkeeping and corporate disclosure (#2)</i>	Alan Sangster <i>Luca Pacioli: myths, misunderstandings, motivation, and contribution – the value of double entry (#36)</i>	Luca Anselmi, Simone Lazzini, Mario Nicoliello, Vincenzo Zarone <i>Transparency and the development of accounting systems in healthcare. The situation in Italy at the end of the 19th century (#84)</i>
4:30 PM	Valerio Antonelli, Raffaele D'Alessio, Roberto Rossi, Emanuela Mattia Cafaro <i>'Railway-mania' in Italy. Financial reporting practices in the "Leopolda" railway company (1841-1860) (#48)</i>	Greg Stoner <i>Pacioli's goods inventory accounts and student learning (#57)</i>	Florian Gebreiter <i>Re-examining the relationship between accounting and public sector professions: the case of hospital accounting and clinical medicine in the British national health service (#124)</i>
5:00 PM	Kevin Feeney <i>Employee annual reports from U.S. companies pre- and post-World War II: early examples of stakeholder reporting (#102)</i>	Joshua Racca, Frank Badua <i>Pacioli, paradigm shifts, and social change (#3)</i>	Alessandro Lai, Eleonora Masiero, Riccardo Stacchezzini <i>Efficiency and compassion in a founding hospital: accountability discourses in an accountant's storytelling (#83)</i>



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26 th June	<i>Chairman</i> Stephen P. Walker <i>Topic</i> The State <i>Room</i> 1 University Campus	<i>Chairman</i> Joann Cross <i>Topic</i> Biographical <i>Room</i> 4 University Campus	<i>Chairman</i> Alessandro Lai <i>Topic</i> Bookkeeping <i>Room</i> 9-11 University Campus	<i>Chairman</i> Gary Spraakman <i>Topic</i> Financial Reporting <i>Room</i> 10-12 University Campus	<i>Chairman</i> Juan Baños <i>Topic</i> War & Military <i>Room</i> 16A University Campus	<i>Chairman</i> Valerio Antonelli <i>Topic</i> Accounting Thought <i>Room</i> 16B University Campus	<i>Chairman</i> Sebastian Hoffman <i>Topic</i> The Profession <i>Room</i> 17 University Campus
9:00 AM	John Richard Edwards <i>Implanting 'commercial accounting' practices within UK government departments: a study of organizational change</i> (#66)	Dale Flesher, Gary Previts, Tonya Flesher <i>Biographical profiles of the seven chairs of the Financial Accounting Standards Board</i> (#96)	Stefano Adamo, David Alexander, Roberta Fasiello <i>Time and accounting in the middle ages</i> (#93)	Emin Zeytinoglu, Oktay Guvemli, Emrah Aygul <i>The Ottoman Empire's first application of the double entry bookkeeping method in an industrial enterprise in the second half of the 19th century: the Régie Company</i> (#15)	Frances Miley, Andrew Read <i>Accounting and medicine: British army medical units and shell shock during the first World War</i> (#79)	Lorenzo Neri, Stefano Coronella, Gianluca Risaliti, Antonella Russo, Lucrezia Santaniello <i>Accounting for goodwill: the pioneering thought of Gino Zappa (1910)</i> (#70)	Catriona Paisey, Nicholas Paisey, Yulia Veld-Merkoulova <i>Life expectancy, fundamental causes and insights into the socio-economic status of Scottish chartered accountants</i> (#74)
9:30 AM	Paolo Andrei, Richard Baker, Massimo Sargiacomo <i>Public sector accounting in Italy at the beginning of the 20th century: the contributions of Fabio Besta</i> (#56)	Richard Vangeermesch <i>Some evidence on Irving Fisher and accounting: from an examination of letters between Fisher and his brother-in-Law, Nathaniel Bacon and other sources</i> (#49)	Marina Gurskaya, Mikhail Kuter, Marco Angelo Marinoni <i>A single algorithm for financial result calculation before application of double-entry bookkeeping (by the example of the companies of Alberti and Datini and in Jacques Savary's work (1675) (#89)</i>	Stefania Vignini, Lauretta Semprini <i>History of accounting systems and standards in Bulgaria and Croatia: a comparative analysis</i> (#35)	Daniela Di Berardino, Francesco De Luca <i>Accounting practice and military budget during the WWII in Italian Royal Air Force</i> (#128)	Federica Doni <i>Exploring the boundaries between accounting and business theory in the first half of the twentieth century: an international perspective</i> (#104)	Paola Orlandini, Roberta Provasi, Paola Saracino <i>The "collegio dei ragionati" in the duchy of Milan. Evidence of its corporate governance model based on merit</i> (#121)
10:00 AM	Ofélia Pinto, Delfina Gomes <i>Accounting, empire and propaganda: the exhibition of the Portuguese world (1940)</i> (#118)	Dina Lvova, Irina Lvova <i>From theatrical to scientific reviewing: the case of the accounting Professor Nikolay Blatov (1875–1942)</i> (#81)	Mitsunori Kasukabe, Chie Sawanobori <i>Genesis of the double account system: a case study of a UK gas company</i> (#63)	Maria Eugénia Mata, Leonor Fernandes Ferreira, João Pereira Dos Santos <i>Organizational innovation versus strategic competence: the Angolan Cazengo agricultural company</i> (#108)	Phillip Cobbin, Geoff Burrows, Jane Hronsky <i>Dark matters in accounting in Britain's Royal Navy, 1755-1804</i> (#82)	Batuhan Guvemli, Beyhan Marşap, Özgür Çatıkkaş <i>Interaction of Turkish accounting thought with socio-economic, political developments and social structure</i> (#9)	Suki Sian, Shraddha Verma <i>The construction of affinities and ornamentalism: accountancy in imperial India from 1900 to 1930</i> (#122)

26 th June	<div>Symposium</div> <div>Accounting History: Making it Matter; Making it Better</div> <div>Room "Federico Caffè" - University Campus</div>						
11:00 AM 1:00 PM	Chairman Marcia Annisette	Editor Gloria Vollmers ACCOUNTING HISTORIANS JOURNAL	Associate Editor Carolyn Fowler ACCOUNTING HISTORY	Editor Cheryl McWatters ACCOUNTING HISTORY REVIEW	Editor Song Xiaoming CHINA ACCOUNTING MUSEUM	Editor Stefania Servalli CONTABILITÀ E CULTURA AZIENDALE	Editor Fernando G. Gutiérrez Hidalgo DE COMPUTIS. SPANISH JOURNAL OF ACCOUNTING HISTORY
1:00 PM	<div>Guest Remarks and Announcement</div> <div>Bruce Behn - President, The American Accounting Association</div>						

26 th June	<i>Chairman</i> Keith Hoskin <i>Topic</i> The State <i>Room</i> 1 University Campus	<i>Chairman</i> Christopher Napier <i>Topic</i> Historiography <i>Room</i> 4 University Campus	<i>Chairman</i> Joni Young <i>Topic</i> Societal Interaction <i>Room</i> 9-11 University Campus	<i>Chairman</i> Alan Sangster <i>Topic</i> Bookkeeping <i>Room</i> 10-12 University Campus	<i>Chairman</i> Gianfranco Rusconi <i>Topic</i> Internal Reporting <i>Room</i> 16A University Campus	<i>Chairman</i> Michele Bigoni <i>Topic</i> Religion <i>Room</i> 16B University Campus	<i>Chairman</i> Gloria Vollmers <i>Topic</i> Education <i>Room</i> 17 University Campus
2:15 PM	Araceli Casasola-Balsells, Vicente Pérez-Chamorro, Fernando Gutiérrez-Hidalgo <i>Accounting hybrids as mediating instruments: the case of governing the Spanish telephone monopoly, 1924-1944</i> (#112)	Antonella Russo, Stefano Coronella, Gianluca Risaliti, Carmen Monda, Angela Gaizo <i>The history of accounting history research: an analysis of 115 years of rivista italiana di ragioneria e di economia aziendale</i> (#68)	Adriana Silva, Lucia Rodrigues, Alan Sangster <i>Accountability in the management of 'free africans' under the supervision of Brazilian government</i> (#116)	Xiaoming Song, James L. Chan <i>Accounting during the Tang and Song dynasties in China: deciphering the "Li" documents discovered in a Dunhuang cave on the Silk Road</i> (#105)	Gary Spraakman <i>The case of operational internal audit being replaced by financial internal audit</i> (#38)	Raffaele Trequattrini, Rosa Lombardi, Alessandra Lardo, Benedetta Cuozzo, Matteo Palmaccio <i>Accounting and power, social and institutional practices within the Montecassino abbey</i> (#61)	Aysel Guney, Seçil Öztürk <i>Hamidiye collage of higher commercial education which was founded in 1883 for accounting, financial history and education programmes</i> (#53)
2:45 PM	Marc Nikitin, Jean-Baptiste Capgras, Dragos Zelinschi <i>Regulated cost accounting: to limit or to create competition?</i> (#94)	Henri Zimnovitch <i>Epistemology and management science: is accounting history still a legitimate subject of study?</i> (#42)	Yves Levant, Jean Guy Degos, Philippe Tournon <i>The evolution of the chart of accounts in French-speaking African countries (1960-2010): a history of an accounting "mimetic desire"</i> (#45)	Mikhail Kuter, Marina Gurskaya <i>The early practices financial statements formation in medieval Italy</i> (#87)	Gerhard Kristandl, Martin Quinn <i>Internal accounting practices at Whitbread & Company c.1890-1925</i> (#5)	Juan Baños, Francisco Carrasco Fenech <i>Accounting and the role of the individual in religious organization: the change of the constituciones in the Saint John 's order in 1741</i> (#64)	Elena Giovannoni, Christopher Napier <i>The making of material objects through accounting re-presentations: the accounting system of Royal Holloway college in 1887-1897</i> (#80)
3:15 PM	Francesca Magli, Enrico Guarini, Alberto Nobolo <i>Accounting for municipal merger: the case of Milan (1873)</i> (#95)	Jonida Carungu, Alessia Patuelli <i>Accounting research trends during the last 20 years: evidence from Italy</i> (#75)	Marco Gatti, Simone Poli <i>Accounting and political parties: explaining the 'why' of an Italian light touch regulation (1974)</i> (#47)	Nilüfer Karataş, Ali Apalı, İsmail Bekci <i>Accounting culture of the state and private sector in the middle east in the 11th century</i> (#16)	Franco Rubino, Romilda Mazzotta, Stefania Veltri <i>Were the accounting information used for managerial aims? Some considerations from the Amarelli bookkeeping system between 1874 and 1920</i> (#73)	Stefania Servalli, Massimo Sargiacomo <i>The intersection of accounting and social spacing in the Benedictines' procedures</i> (#127)	Gary Chambers, Nurgul Chambers, Mujdat Mujdat Topcu, Hakan Sellik <i>An educational institution for the provision of accounting education in the second half of twentieth century Turkey: the case of the economic and commercial sciences</i> (#30)

26 th June	<i>Chairman</i> Lucia Lima Rodrigues <i>Topic</i> The State <i>Room</i> 1 University Campus	<i>Chairman</i> R. Vangermeersch <i>Topic</i> Biographical <i>Room</i> 4 University Campus	<i>Chairman</i> Florian Gebreiter <i>Topic</i> Finance <i>Room</i> 9-11 University Campus	<i>Chairman</i> Catriona Paisey <i>Topic</i> The Profession <i>Room</i> 10-12 University Campus	<i>Chairman</i> F. Gutiérrez-Hidalgo <i>Topic</i> War & Military <i>Room</i> 16A University Campus	<i>Chairman</i> Stefano Coronella <i>Topic</i> Auditing & Internal Control <i>Room</i> 16B University Campus	<i>Chairman</i> Elena Giovannoni <i>Topic</i> Education <i>Room</i> 17 University Campus
4:15 PM	Juan Baños, Warwick N. Funnell <i>Accounting and the Spanish seizure process of 1855</i> (#111)	Charles Richard Baker <i>Accounting and banking practices in the fifteenth and early sixteenth centuries illustrated by the career of Jacob Fugger</i> (#31)	Janette Rutterford, Dimitris Sotiropoulos <i>Financial diversification before modern portfolio theory: UK financial advice documents in the late 19th and the beginning of the 20th century</i> (#123)	Iurii Guzov, Dina Lvova, Viatcheslav Sokolov <i>A chronological history of auditing in post-Soviet Russia: periodization and challenges of development</i> (#91)	Cunha Manuel, Delfina Gomes, Menezes Carlos <i>Accounting in the context of war: the Portuguese case of "guerra do ultramar"</i> (#44)	Paola Avallone <i>Accounting crimes. The case of the Neapolitan public banks (17th - 18th centuries)</i> (#8)	Yildiz Ozerhan, Nail Sanli, Burcu Naziloglu, Oktay Guvemli <i>The academic platform of Turkish accounting thought in the second half of the 20th century: Turkish accounting congresses (1957 – 2014)</i> (#19)
4:45 PM	Recep Karabulut, Bilal Solak, Can Tansel Kaya <i>The advice of accountants and precautions taken in state accounting during the economic crisis in the 17th century Ottoman empire</i> (#21)	Alessandro Capocchi, Mariarita Pierotti <i>Edith Penrose and Adriano Olivetti theory and practice: a comparative analysis</i> (#114)	Liz Warren, Martin Quinn, Gerhard Kristandl <i>Investing in power generation in Great Britain c.1960-2010 - the increasing role of accounting practices</i> (#6)	Christian Corsi, Luciano D'Amico, Tiziana Di Cimbrini, Massimo Sargiacomo <i>The genesis of auditing in XVI-XVII century Italian states</i> (#129)	Karen McBride, Tony Hines, Russell Craig <i>A rum deal: the purser's measure and accounting control of materials in the Royal Navy, 1665-1832</i> (#55)	Adem Cabuk, Arıkan Tarık Saygılı, Mustafa Oguz <i>Auditing of a waaf in the Ottoman empire at the beginning of 19th century</i> (#37)	Ali Coskun, Muhsin Aslan, Masum Türker, İpek Türker <i>An analysis of the Turkish accounting education symposiums: influential meetings on accounting education and practice in Turkey</i> (#20)



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27 th June	<i>Chairman Janette Rutterford</i> <i>Topic Societal Interaction</i> <i>Room 1 University Campus</i>	<i>Chairman Barbara Merino</i> <i>Topic Environment-CSR</i> <i>Room 4 University Campus</i>	<i>Chairman Stefania Servalli</i> <i>Topic Bookkeeping</i> <i>Room 16A University Campus</i>	<i>Chairman Greg Stoner</i> <i>Topic Ancient Accounting</i> <i>Room 16B University Campus</i>	<i>Chairman Delfina Gomes</i> <i>Topic Fascism & Nazism</i> <i>Room 17 University Campus</i>
9:00 AM	Fatma Sensoy <i>The philanthropies of the sultan's daughter Ayşe sultan from the beginning of the 17th century, and her waqfs accounting records (#11)</i>	Gianfranco Rusconi <i>Looking at the forgotten origins of social accounting: two pioneer models of the early 1970s (#109)</i>	Ekaterina Zuga, Svetlana Karelskaia <i>Triple-entry bookkeeping in the history of accounting (#50)</i>	Sudi Apak, Mikail Erol, Emre Çelebiler <i>A general approach to the middle east accounting history (3000 bc – 2000 ad) (#52)</i>	Michele Bigoni, Enrico Deidda Gagliardo, Warwick Funnell, Mariarita Pierotti <i>Accounting for the fascist ethical state: the “duce” on stage at the alla Scala opera house (#24)</i>
9:30 AM	Emel Çapkiner Tosun, Güzide Atal, İsmail Küçük <i>The innovations introduced by British administration into Turkish accounting philosophy towards the end of 19th century – accounting of foundations - 1878-1905 (#77)</i>	Yoshinao Matsumoto <i>Corporate accountability - case of Toshiba (#97)</i>	Maria Ryabova <i>The account books of the Soranzo Fraterna (Venice, 1406-1434) and their place in the history of bookkeeping (#88)</i>	Fatih Coşkun Ertaş, Halil İbrahim Alpaslan, Yucel Akdemir <i>Establishment period of the Anatolian accounting culture (1350-1500 ad) (#14)</i>	Dominic Detzen, Sebastian Hoffmann <i>Justifications of the self and reverse information control (#41)</i>
10:00 AM	Zeynep Hatunoglu, Kayahan Tum <i>Maras waqfs (endowments) in Dulkadirs and Ottoman empire period (#117)</i>	Nancy Edith Arevalo-Galindo <i>Outlining the historical dawn of environmental accounting from public view in Colombia: an analysis of a little over twenty years (#99)</i>	Mariya Vakhrushina, Dmitry Nazarov, Marina Sidorova <i>Double entry system in Catherine the Great's royal estate bookkeeping: the study of Moscow palace office documents from 1774 to 1786 (#85)</i>	Batuhan Güvemli, Müjdat Topçu, Sevda Aydın <i>Accounting culture in trade relations between Assyrians and Hittites in the middle east 2000 bc – 1700 bc (#25)</i>	Massimo Sargiacomo, Luca Ianni, Antonio D'Andreamatteo, Luciano D'Amico <i>Accounting and government of the agricultural economy of the nation: Arrigo Serpieri and the reclamation consortia reform (#90)</i>
27 th June	<i>Chairman Richard Baker</i> <i>Topic Internal Reporting</i> <i>Room 1 University Campus</i>	<i>Chairman Stephanie Moussali</i> <i>Topic Bookkeeping</i> <i>Room 4 University Campus</i>	<i>Chairman Carolyn Fowler</i> <i>Topic The Profession</i> <i>Room 16A University Campus</i>	<i>Chairman Philip Cobbin</i> <i>Topic War & Military</i> <i>Room 16B University Campus</i>	
11:00 AM	Seong Ho Jun <i>Genesis of capital account in North Korean city Kaesŏng (1786-1905) (#103)</i>	Yusuf Sürmen, Oktay Güvemli, Yaşar Bayraktar <i>Multi-ledger period in Turkish accounting history: 1926-1949 (#106)</i>	Wendy Shelton, Kerry Jacobs <i>Contesting the accounting title: the case of Dunn and the Australian CPAs (#58)</i>	Frances Miley, Andrew Read <i>In the valley of the shadow of death : accounting and identity in Thai-Burma railway prison camps 1942-45 (#72)</i>	
11:30 AM	Robert Russ, Richard Gilson <i>Quantifying the exploitation of coal miners in West Virginia (#69)</i>	Artem Musaelyan, Mikhail Kuter, Marina Gurskaya <i>The research into the system of bookkeeping on the threshold of double-entry accounting (#86)</i>	Svetlana Karelskaia, Viatcheslav Sokolov <i>Russian accounting society for mutual assistance (#46)</i>	Ellen Lippman, Martin McMahon <i>Problems in the procurement process: 1861 United States Civil War and 21st century Iraq and Afghanistan operations (#92)</i>	
12:00 PM			Batuhan Güvemli, Cengiz Toraman, Nail Sanlı, Dursun Ali Yaz <i>The evolution of the auditing profession in Turkey: the union of chambers of CPAs and sworn-in CPAs (TURMOB) history and background (#26)</i>		
12:30 PM	Presentation of the WCAH 2020 Saint Petersburg Congress Chairman, Viatcheslav Sokolov <i>Room “Federico Caffè” - University Campus</i>				
	Closing remarks - WCAH 2016 Congress Chairman, Massimo Sargiacomo <i>Room “Federico Caffè” - University Campus</i>				