<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
<th>Speaker(s)</th>
<th>Title</th>
<th>Venue</th>
</tr>
</thead>
<tbody>
<tr>
<td>9:00 AM</td>
<td>Greetings from the Rector of the University G. d'Annunzio of Chieti-Pescara, Carmine Di Ilio</td>
<td>Cheryl McWatters</td>
<td>Welcome address by the WCAH 2016, Congress Chairman - Massimo Sargiacomo</td>
<td>Cascella - Chamber of Commerce</td>
</tr>
<tr>
<td>9:30 AM - 12:45 PM</td>
<td>Keynote Speakers</td>
<td>Peter Miller</td>
<td>Towards a Genealogy of Failure</td>
<td>“Marrucino” Theatre - Chieti</td>
</tr>
<tr>
<td></td>
<td>Chairman</td>
<td>Massimo Sargiacomo</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Keynote Speakers</td>
<td>Gary J. Previts</td>
<td>A Perspective on Learning from the Past</td>
<td>Capozucco - de Mayo Palace</td>
</tr>
<tr>
<td></td>
<td>Chairman</td>
<td>Barbara Merino</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Keynote Speakers</td>
<td>Stephen P. Walker</td>
<td>Accountants and the First World War</td>
<td>Capozucco - de Mayo Palace</td>
</tr>
<tr>
<td></td>
<td>Chairman</td>
<td>Joni Young</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2:00 PM</td>
<td>Christopher Napier, Nicolae-Ionut Bertalan</td>
<td>The Emergence of “the new accounting history” (#65)</td>
<td></td>
<td>Auditorium - de’ Mayo Palace</td>
</tr>
<tr>
<td></td>
<td>Keith Hoskin, Richard Macve</td>
<td>“Et 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)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tiziana Di Cimbrini, Stefania Migliori, Augusta Consorti</td>
<td>Saving the rationality of the imperial governmentality: accounting for municipalities in Tuscany and the kingdom of Naples under Napoleon (#126)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Oktay Guvemli, Mehmet Ali Kaya, Atiye Goreke</td>
<td>Significant changes in accounting thought of the Ottoman Empire in the mid 19th century (1839-1885) (#13)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2:30 PM</td>
<td>Viacheslav Sokolov</td>
<td>Russian research in historiography of accounting (#66)</td>
<td></td>
<td>“Marrucino” Theatre - Chieti</td>
</tr>
<tr>
<td></td>
<td>Carolyn Fowler, Trish Keeper</td>
<td>Twenty years of Accounting History (1996-2015): the changing faces of accounting history research (#71)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tri Prabowo, Philomena Leung, James Guthrie</td>
<td>History of public sector reforms in Indonesia and accrual accounting reforms (1990-2015) (#119)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Massimo Costa</td>
<td>Critics of “economia aziendale” revolution by a point of view from Logismology - the recent discovery of a manuscript by Emilio Ravenna (1930) (#67)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3:00 PM</td>
<td>Gloria Vollmers</td>
<td>A note on the emergence of income accounts and the income statement – bookkeeping and corporate disclosure (#2)</td>
<td></td>
<td>Auditorium - de’ Mayo Palace</td>
</tr>
<tr>
<td></td>
<td>Alan Sangster</td>
<td>Luca Pacioli: myths, misunderstandings, motivation, and contribution - the value of double entry (#36)</td>
<td></td>
<td>“Marrucino” Theatre - Chieti</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Valerio Antonelli, Raffaele D’Alessio, Roberto Rossi, Emanuela Mattia Caffaro</td>
<td>‘Railway-mania’ in Italy, Financial reporting practices in the “Leopolda” railway company (1841-1860) (#48)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Greg Stoner</td>
<td>Pacioli’s goods inventory accounts and student learning (#57)</td>
<td></td>
<td>“Marrucino” Theatre - Chieti</td>
</tr>
<tr>
<td></td>
<td>Golfi Scordamaglia, Emanuela Mattia Caffaro</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Florian Gebreiter</td>
<td>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)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4:00 PM</td>
<td>Kevin Feeney</td>
<td>Employee annual reports from U.S. companies pre- and post-World War II: early examples of stakeholder reporting (#102)</td>
<td></td>
<td>“Marrucino” Theatre - Chieti</td>
</tr>
<tr>
<td></td>
<td>Joshua Racca, FrankBadua</td>
<td>Pacioli, paradigm shifts, and social change (#3)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Alessandro Lai, Eleonora Masiero, Riccardo Statcezzi</td>
<td>Efficiency and compassion in a founding hospital: accountability discourses in an accountant’s storytelling (#63)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Time</td>
<td>Session</td>
<td>Venue</td>
<td>Chairmen</td>
<td>Editors</td>
</tr>
<tr>
<td>------------</td>
<td>--------------------------------------------------------------------------</td>
<td>---------------------------------</td>
<td>-------------------------------</td>
<td>---------------------------------------------</td>
</tr>
<tr>
<td>9:00 AM</td>
<td>John Richard Edwards Exploring historical accounting practices within UK government departments: a study of organisational change (#94)</td>
<td>Room 1 University Campus</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9:30 AM</td>
<td>Pasley Andre, Richard Baker, Massimo Sargiacomo Public sector accounting in Italy at the beginning of the 20th century: the contributions of Fabio Beso (#31)</td>
<td>Room 1 University Campus</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10:00 AM</td>
<td>Olvia Perio, Delfina Gomes Accounting, empire and the exhibition of the Portuguese world (1942) (#118)</td>
<td>Room 1 University Campus</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11:00 AM</td>
<td>Marc Hikkin, Juan-Baptiste Caupras, Dragan Zelaznik Regulated cost accounting: to love or to create competition? (#48)</td>
<td>Room 1 University Campus</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12:00 PM</td>
<td>Francesca Maggi, Ernesto Guatelli, Alberto Nicolò The evolution of the accountancy system of Milan (1873) (#85)</td>
<td>Room 1 University Campus</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1:00 PM</td>
<td>Mike Willis, Davide Marchesini, Giordano Morigi, Daniele Varriale The evolution of the accountancy system of Milan (1873) (#85)</td>
<td>Room 1 University Campus</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2:00 PM</td>
<td>Charles Richard Baker Accounting and the Spanish sincere procure of 1853 (#117)</td>
<td>Room 1 University Campus</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3:00 PM</td>
<td>Recep Karabulut, Bilal Selay, Kazım Arıkan How to communicate accounting during the economic crisis in the 19th century Ottoman empire (#27)</td>
<td>Room 1 University Campus</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

14th World Congress of Accounting Historians
CHIETI-PESCARA, ITALY, 25-27 JUNE 2016
PROGRAMME
Fatma Sensoy
The philanthropies of the sultan’s daughter Ayşe sultan from the beginning of the 17th century, and her waqf’s accounting records (#11)

Gianfranco Rusconi
Looking at the forgotten origins of social accounting: two pioneer models of the early 1970s (#109)

Ekaterina Zuga, Svetlana Karelškaia
Triple-entry bookkeeping in the history of accounting (#50)

Sudi Apak, Mikail Erol, Emre Çeltebiler
A general approach to the middle east accounting history (3000 bc – 2000 ad) (#52)

Michele Bigoni, Enrico Deidda Gagliardo, Warwick Funnell, Mariarita Pierotti
Accounting for the fascist ethical state: the “duce” on stage at the alla Scala opera house (#24)

Emel Çapkiner Tosun, Güzide Atalı, İsmail Küçük
The innovations introduced by British administration into Turkish accounting philosophy towards the end of 19th century – accounting of foundations 1878-1905 (#77)

Yoshino Matsumoto
Corporate accountability - case of Tashiba (#97)

Maria Ryabova
The account books of the Soranzo Fraternity (Venice, 1406-1434) and their place in the history of bookkeeping (#88)

Dominic Detzen, Sebastian Hoffmann
Justifications of the self and reverse information control (#41)

Zeynep Hatunoglu, Kayahan Tum
Maras waqfs (endowments) in Dušakidž and Ottoman empire period (#117)

Nancy Edith Arevalo-Galindo
Outlining the historical dawn of environmental accounting from public view in Colombia: an analysis of a little over twenty years (#99)

Mariya Vakhruhshina, Dmitry Nazarov, Marina Sidirova
Double entry system in Catherine the Great’s royal estate bookkeeping: the study of Moscow palace office documents from 1774 to 1786 (#85)

Batuhan Güvemli, Mujdat Topcu, Sevda Aydin
Accounting culture in trade relations between Assyrians and Hittites in the middle east 2000 bc - 1700 bc (#25)

Massimo Sargiacomo, Luca Ianni, Antonio D’Andreamatteo, Luciano D’Amico
Accounting and government of the agricultural economy of the nation: Arrigo Serpieri and the reclamation consortia reform (#90)

27th June
9:00 AM
Fatma Sensoy
The philanthropies of the sultan’s daughter Ayşe sultan from the beginning of the 17th century, and her waqf’s accounting records (#11)

Gianfranco Rusconi
Looking at the forgotten origins of social accounting: two pioneer models of the early 1970s (#109)

Ekaterina Zuga, Svetlana Karelškaia
Triple-entry bookkeeping in the history of accounting (#50)

Sudi Apak, Mikail Erol, Emre Çeltebiler
A general approach to the middle east accounting history (3000 bc – 2000 ad) (#52)

Michele Bigoni, Enrico Deidda Gagliardo, Warwick Funnell, Mariarita Pierotti
Accounting for the fascist ethical state: the “duce” on stage at the alla Scala opera house (#24)

Emel Çapkiner Tosun, Güzide Atalı, İsmail Küçük
The innovations introduced by British administration into Turkish accounting philosophy towards the end of 19th century – accounting of foundations 1878-1905 (#77)

Yoshino Matsumoto
Corporate accountability - case of Tashiba (#97)

Maria Ryabova
The account books of the Soranzo Fraternity (Venice, 1406-1434) and their place in the history of bookkeeping (#88)

Dominic Detzen, Sebastian Hoffmann
Justifications of the self and reverse information control (#41)

Zeynep Hatunoglu, Kayahan Tum
Maras waqfs (endowments) in Dušakidž and Ottoman empire period (#117)

Nancy Edith Arevalo-Galindo
Outlining the historical dawn of environmental accounting from public view in Colombia: an analysis of a little over twenty years (#99)

Mariya Vakhruhshina, Dmitry Nazarov, Marina Sidirova
Double entry system in Catherine the Great’s royal estate bookkeeping: the study of Moscow palace office documents from 1774 to 1786 (#85)

Batuhan Güvemli, Mujdat Topcu, Sevda Aydin
Accounting culture in trade relations between Assyrians and Hittites in the middle east 2000 bc - 1700 bc (#25)

Massimo Sargiacomo, Luca Ianni, Antonio D’Andreamatteo, Luciano D’Amico
Accounting and government of the agricultural economy of the nation: Arrigo Serpieri and the reclamation consortia reform (#90)

27th June
11:00 AM
Seong Ho Jun
Genesis of capital account in North Korean city Kaesong (1786-1905) (#103)

Yusuf Sürmen, Oktay Güvemli, Yasar Bayraktar
Multiledger period in Turkish accounting history: 1926-1949 (#106)

Wendy Shelton, Kerry Jacobs
Contesting the accounting title: the case of Dunn and the Australian CPAs (#58)

Frances Miley, Andrew Read
In the valley of the shadow of death: accounting and identity in Thai-Burma railway prison camps 1942-45 (#72)

27th June
11:30 AM
Robert Russ, Richard Gilson
Quantifying the exploitation of coal miners in West Virginia (#69)

Artem Musaelyan, Mikhail Kuter, Marina Gurskaya
The research into the system of bookkeeping on the threshold of double-entry accounting (#86)

Svetlana Karelškaia, Viatcheslav Sokolov
Russian accounting society for mutual assistance (#46)

Ellen Lippman, Martin McMahon
Problems in the procurement process: 1861 United States Civil War and 21st century Iraq and Afghanistan operations (#92)

27th June
12:00 PM
Batuhan Güvemli, Cengiz Toraman, Naiil Sanlı, Dursun Ali Yaz
The evolution of the auditing profession in Turkey: the union of chambers of CPAs and sworn-in CPAs (TURMOB) history and background (#26)

Presentation of the WCAH 2020 Saint Petersburg Congress Chairman, Viatcheslav Sokolov
Room “Federico Caffè” - University Campus

Closing remarks - WCAH 2016 Congress Chairman, Massimo Sargiacomo
Room “Federico Caffè” - University Campus