Thursday 19 August 2010

Parallel session 1: 9.30 am – 10.30 am

**Rūma Whā**  Public accounts  
*Session Chair: Rachel Baskerville*

- **Ron Baker & Morina Rennie**
  An institutional perspective on the development of Canada’s first public accounts

- **Keith Dixon**
  A retrospective analysis of the people's representatives approving crown appropriations in New Zealand

**Rūma Toru**  Accounting and monetary policy  
*Session Chair: Deirdre Collier*

- **Juan Baños Sánchez-Matamoros, Concha Álvarez-Dardet Espejo & Fernando Gutiérrez Hidalgo**
  Accounting for monetary policy: The enactment and implementation of the ordinances of the coin houses 1730

- **Nobuko Takahashi**
  The role of modern accounting in the monetary system in Japan, late 19th century

**Rūma Rua**  Accounting, NPFM and public policy  
*Session Chair: Garry Carnegie*

- **Mark Christensen, Sue Newberry & Brad Potter**
  The role of global epistemic communities in creating a 'more business-like' public sector

- **Umesh Sharma, Stewart Lawrence & Carolyn Fowler**
  Governmentality and accounting in the corporatisation and privatisation of a Fijian telecommunications company

**Rūma Tahi**  N/A
Parallel session 2: 11.00 am – 12.30 am

**Rūma Whā**  
*Accounting and professionalization* (Session Chair: Christopher Napier)

- Michael E. Doron  
  ‘Ferocious Lobbyists:’ The Roots of the AICPA, 1927-62

- Nola Buhr  
  The Professionalization of Aboriginal Accountants in Canada: 1996 to 2010

- Mark Billings & Malcolm Anderson  
  Corporate treasury in the UK: ‘The rapid creation of a new professional identity’

**Rūma Toru**  
*Accounting and the nation I* (Session Chair: Jayne Bisman)

- Lúcia Lima Rodrigues, Paulo Schmidt, José Luiz dos Santos & Pedro Cezar Dutra Fonesca  
  A research note on accounting in Brazil in the context of political, economic and social transformations, 1860-1964

- Ron Baker & Morina Rennie  
  Accounting for a nation’s beginnings: Challenges arising from the formation of the dominion of Canada

- Cătălin Nicolae Albu, Nadia Albu & David Alexander  
  Accounting change in Romania: A historical analysis

**Rūma Rua**  
*Accounting and religion* (Session Chair: Carolyn Cordery)

- Vassili Joannides & Nicolas Berland  
  Keeping accounts by the Book: Revelation(s) of accounting

- Jesús D. López Manjón, Juan Baños Sánchez-Matamoros & Concha Álvarez-Dardet Espejo  
  Awareness to accounting and role of accounting at religious organisations. The case of brotherhoods of Seville at the second half of the 16th century

- Gregory A. Liyanarachchi  
  Sensibility of accounting

**Rūma Tahi**  
*Accounting and gender* (Session Chair: Margaret Lightbody)

- Stefania Licini  
  Assessing female wealth in 19th century Milan, Italy

- Aila Virtanen  
  Accountability to the nation – The Finnish Lotta Svärd organization

- Colleen Hayes, Catherine Ikin & Leanne Johns  
  Field, capital and habitus: An oral history of women in accounting in Australia during World War II
Parallel session 3: 1.30 pm – 3.00 pm

**Rūma Whā Accounting and race (Session Chair: Grant Samkin)**

- **Shanta Davie & Thomas Tyson**
  Accounting, Indian indentured labour and total institutions

- **Maria Cadiz Dyball & Jim Rooney**
  Re-visiting the interface between race and accounting: The case of Filipino workers in the Hamakua Milling Company, 1921-1939

- **Lee C. Moerman & Sandra L. van der Laan**
  Re-visiting the interface between race and accounting: The case of Filipino workers in the Hamakua Milling Company, 1921-1939

**Rūma Toru Public sector accounting and accountability: Italian perspectives (Session Chair: Lúcia Lima Rodrigues)**

- **Massimo Sargiacomo, Stefania Servalli and Garry Carnegie**
  Accountability, asbestos and indigenous rights: The case of the Baryulgil

- **Luca Bartocci & Damiana Lucentini**
  The evolution of state paradigms and accounting language from the past to the present day: An analysis of possible correlations in the light of the Italian experience

- **Augusta Consorti & Stefania Migliori**
  The completion of the model of Ancien Regime and transition to liberal state: The case of the accounting and administration of the Kingdom of Naples

**Rūma Rua Accounting and the rise or demise of organisations (Session Chair: Elaine Evans)**

- **Roy Chandler**
  An icon in auditing history: The company, the characters and the case of the Kingston Cotton Mill

- **Rachel Baskerville, Binh Bui & Carolyn Fowler**
  Forces of deinstitutionalisation and the demise of KMG Kendons

- **Michael G. Keenan**
  Technology transfer in proto-professional accounting: The Auckland Gas Company, 1862–1892

**Rūma Tahi Valuation, debate and accounting practice (Session Chair: Tony van Zijl)**

- **Sebastian Hoffmann**
  A historical view on the political fair value debate in Germany

- **David Alexander & Stefania Servalli**
  *Economia aziendale* and financial valuations in Italy: Some contradictions and insights

- **Jill Hooks & Ross Stewart**
  Farmers, politics and accounting: The history of standard values - An accounting convenience or political arithmetic
Parallel session 4: 3.30 pm – 5.00 pm

Rūma Whā  *Accounting standards and harmonisation (Session Chair: Aila Virtanen)*

- Jan H. Hammermeister & Jochen Zimmermann
  Financial reporting demands in a globalised world: The harmonisation of accounting rules

- Kati Pajunen

- Bernadette Devonport & Tony van Zijl
  Standard setting for financial reporting in the New Zealand public sector

Rūma Toru  *Accounting and forms of control (Session Chair: Yves Levant)*

- Jean-Guy Degos
  From awkward government to powerful governance: State control on French accounting structures

- Shanta Davie
  Accounting for the politics of control ontology

- Bernardo Báñez-Lazo & Masayoshi Noguchi
  Improving a system of internal control and the role of the Chief Registrar of friendly societies making an order under the regulation of the Building Societies Act, 1960: the cases of small-sized building societies

Rūma Rua  *Accounting regulation (Session Chair: Brian West)*

- David Alexander & Stefania Servalli
  The State and/of accounting regulation

- Sandra van der Laan
  The history of a regulatory intervention: Creating closed groups

- Michael Keenan
  Accounting choice, market failure, and accounting regulation: An explanatory case study of consolidated accounting adoption in New Zealand, 1946-1957

Rūma Tahi  *Accounting, ethics, and social welfare: A New Zealand perspective (Session Chair: Jill Hooks)*

- Gina Xu, Keith Hooper & Semisi Prescott
  “Take honour from me and my life is done” – The Code of Ethics and accounting practices in New Zealand

- Carolyn Cordery & Shasa Halford
  Funding social services: An historical analysis of responsibility for citizens’ welfare in New Zealand

- Andrew M. C. Smith
  The history of international social security harmonisation in New Zealand: From Empire to the world
**Friday 20 August 2010**

**Parallel session 5: 8.15 am – 10.15 am**

**Rūma Whā**  *Issues in cost and management accounting* *(Session Chair: Lee Parker)*

- Yves Levant & Marc Nikitin
  Can management and financial accounting be fully re-integrated? The example of the French *système croisé*

- Nandini Chandar, Deirdre Collier & Paul Miranti
  Standardization of information for planning and control: Graphical representation of management accounting information at AT&T during the 1920s

- Alessandro Mura & Clive Emmanuel
  Transfer pricing: The early Italian contributions

- Yves Levant and Henri Zimnovitch
  Contemporary evolutions in costing methods: The example of the French equivalence methods

**Rūma Rua**  *Issues in auditing* *(Session Chair: Morina Rennie)*

- Grant Samkin
  The audit function: Evidence from the English East India Company

- Peter Öhman & Eva Wallerstedt
  The development of audit regulation in Sweden and the strengthening of the position of the profession

- Karen A. Van Peursem
  Dairy Containers’ New Zealand Audits 1981-1989: Pyrrhic Victory for the Ancient Sceptic

- Sunil Dahanayake & Kerry Jacobs
  Value for money auditing in the state of Victoria: The early period

**Rūma Rua**  *Universities, accounting academics, and publishing patterns* *(Session Chair: Nola Buhr)*

- Juan Baños Sánchez-Matamoros & Fernando Gutiérrez Hidalgo
  Publishing patterns of accounting history research at generalist journals: Lessons from the past

- Anil Narayan & Keith Hooper
  The role of government towards encouraging the development of academic research commercialisation in New Zealand Universities: A historical overview of policy

- David Sutton, Tony van Zijl & Carolyn Cordery
  Steps towards the development of a coherent theory of accounting regulation

- John B. Ryan
  Canning’s legacy
Rüma Tahi  
**Foucauldian perspectives on accounting development** *(Session Chair: Michael Gaffikin)*

Alessandro Lai, Giulia Leoni & Riccardo Stacchezzini  
Governmentality rationales and calculative devices: The rejection of a territorial barter proposed by the King of Spain (XVII century)

Hilmi Erdogan Yayla  
Accounting and the art of writing
Parallel session 6: 10.45 am – 12.15 pm

Rūma Whā  Accounting practices: Italian perspectives  (Session Chair: Stefania Licini)

Stefania Servalli
Interface of power and charity: The case of MIA in Italy in the 16th and 17th centuries

Mariarita Pierotti, Enrico Deidda Gagliardo & Salvatore Madonna
The “Teatro alla Scala” in Milan: The support of the financial statement to governance models from 1921 to 1946

Alan Sangster
Narrowing the search for the source of Pacioli’s treatise on bookkeeping and business

Rūma Toru  Taxation policy  (Session Chair: Carolyn Fowler)

Ross Vosslander
Tax history and tax policy: The case of New Zealand’s 1958 “black” budget

Judith Pinny
The ugly sister with a sweet tooth? Food consumption as an indirect tax base in New Zealand 1840-2010

James Ryan
How New Zealand schools cope with the tax system

Rūma Rua  Finance and financial history  (Session Chair: Monica Keneley)

Geoff Burrows & Phillip E. Cobbin
Financial nation building in Iraq 1920-32

Wan Razazila Wan Abdullah, Jamal Roudaki & Murray Clark
The evolution of the Islamic capital market in Malaysia

Rūma Tahi  The accounting profession in developing nations  (Session Chair: Delfina Gomes)

S. Susela Devi
Exploring the state-profession nexus: The case of the Malaysian Institute of Certified Public Accountants (1957-1995)

Gina Xu, Keith Hooper & Semisi Prescott
The impact of social thought on the morality of professional accountants in China

Jasvinder Sidhu
The interplay between caste and the accounting profession in India
Parallel session 7: 1.15 pm – 2.45 pm

**Rūma Whā**

**Accounting across borders (Session Chair: Alessandro Lai)**

- Delfina Gomes, Garry Carnegie & Lúcia Lima Rodrigues
  Accounting as a technology of government to enact practical action at a distance in the Portuguese Empire: The Pombaline era (1761-1777)

  Adoption and diffusion of double entry book-keeping in Mexico and Spain: A related but under-investigated development

- Monica J. Keneley & G. Verhoef
  The decision to demutualise: An analysis of the pressures for change - The case of life insurers in Australia and South Africa a comparative perspective

**Rūma Toru**

**Accounting history and accounting education (Session Chair: Maria Cadiz Dyball)**

- Greg Stoner
  Pacioli’s goods inventory accounts: learning and managerial obfuscation

- Guohau Zhang & Kamran Ahmed
  From political oriented towards internationalized accounting education: A historical perspective on modern China’s accounting education

- Keith Dixon
  Curricular accounting and standards and equivalence of university-student learning

**Rūma Rua**

**Accounting and the nation II (Session Chair: Stefania Servalli)**

- Claudia Lima Felix, Danielle Oliveira, Lino Martins da Silva & Renato Trisciuzzi
  Fragments of accounting Brazilian thought: Historical background from colony to Empire

- Prem Yapa & Kerry Jacobs
  Accounting in transition in the transitional economy: The case of Cambodia

- Mahesh Joshi & Jasvinder Sidhu
  Accounting histories vis-à-vis pre-modern and modern societies: A special reference of India’s past and present

**Rūma Tahi**

**Contrasting case studies in accounting history (Session Chair: Shanta Davie)**

- Freda Hui

- Graham Francis & Grant Samkin
  Accounting artefacts as a source of history: A microhistorical case study

- Nacanieli Rika
  Strategic accounting policy choices: Case studies of state owned entities in Fiji