

2nd International Seminar of Accounting History (ISAH 2019)

November 21st-22nd, 2019

University of Siena (Italy)

Parallel Sessions

Friday, 22nd November

8:30-10:30

Room	Franco Romani	Aula Dottorato	Aula 1
Sessione	A1	A2	A3
Title	Accounting and death	Accounting in different settings (1)	Cost and management accounting in historical perspective
Chair	Frances Miley	Simone Lazzini	Andrew Read
Autori	Pulejo, Marisca, Vermiglio, Naciti, Paolicelli	Cortese, Sinicropi, Pollifroni, Cantino	Rainero, Reano, Migliavacca
Discussant	Carungu	Gamba	Francioli
Titolo	Accounting and Natural Disaster: the Reconstruction of the Sanctuary of Montalto after 1908 Earthquake of Messina	Cooperation in the Italian agri-food sector: An Accounting History perspective	Accounting for workplace change and institutional pressures: a historical case study from early 19th century in Northern Italy Kingdom of Sardinia
Autori	Moggi, Parker	Lusiani, Pancot, Vedovato	Levant, Zimnovitch
Discussant	Vermiglio	Cortese	Rainero
Titolo	Implementing strategy and (re)accountability in the national interest: The Italian Red Cross in the great war	Bookkeeping in non-market settings: Evidence from social services in XVI century Venice	Overview of cost accounting practices in France from the early 19th century to the 1880s
Autori	Antonelli, Cafaro, D'Alessio, Funnel, Bigoni	Pellegrini, Lionzo, Lai	Rossi
Discussant	Moggi	Lazzini S.	Zimnovitch
Titolo	Accounting as a technology of the Holocaust in the Nazi-Fascist concentration camp of Fossoli, 1943-44	Overcoming a bank crisis: The role of a hegemonic elite	Accounting and accountability practices in the <i>obraje</i> of San Ildefonso of Quito. A productive proto-capitalist model in eighteenth century
Autori	Carungu, Paolicelli	Ponziano, Gamba, Bocchino	Francioli, Quagli
Discussant	Cafaro	Lai	Rossi
Titolo	Can accounting tell the truth, irrespective of human perception? The case of a natural disaster in the XVIII Century	The role of accounting system in supporting entrepreneurial choices in glass industry companies during the Kingdom of Sardinia	Management control systems evolution and the role of contextual factors over time: a longitudinal case study (1884-1965)

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Friday, 22nd November
11-12:30

Room	Franco Romani	Aula Dottorato	Aula 2
Sessione	B1	B2	B3
Title	Accounting and arts (1)	Historiography and epistemology	Medieval accounting practices and treatises (1)
Chair	Stefania Servalli	Delfina Gomes	Alessandro Lai
Autori	Sargiacomo, Trequattrini, Lombardi, Lardo, Cuozzo	Frandsen, Hoskin	Rainero, Modarelli, Migliavacca, Coda
Discussant	Bellucci	Fasiello	Kuter
Titolo	The Genesis of the Copyright Collecting Society during the Belle Epoque and the Fascist Regime: Accounting, Governance and Financial History (1865- 1942)	When accounting begins: On the historical and conceptual significance of accounting as the first writing, and progenitor of the Non-Glottographic Statement Form. Or steps towards thinking <i>Langage</i> , <i>Logos</i> and Valuing Otherwise	Materiality and Relevance in Luca Pacioli's <i>De Computis et Scripturis</i> : " <i>De minimis praetor non curat</i> "
Autori	Magliacani	Carungu, Patuelli	Matringe, Sangster
Discussant	Sargiacomo	Frandsen	Migliavacca
Titolo	An historical perspective of Structuration Theory: the case of the Society for the preservation of the Christian Art Monuments in Pavia (1875-1908)	Exploring International Accounting Research	Accounting and the making of financial markets in the early modern age
Autori	Bellucci		Kuter, Baker, Gurskaya
Discussant	Magliacani		Matringe
Titolo	Networking and patronage between the end of the fifteenth century and the beginning of sixteenth century in Perugia		The determination of financial result in F. Datini's Second Proprietorship in Pisa (1386–1393)

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Friday, 22nd November
14:15-16:15

Room	Franco Romani	Aula Dottorato	Aula 6
Sessione	C1	C2	C3
Title	Accounting and arts (2)	Accounting in different settings (2)	Medieval accounting practices and treatises (2)
Chair	Elena Giovannoni	Valerio Antonelli	Roberto Di Pietra
Autori	Lusiani, Zan	McBride	Sangster
Discussant	Nitti	Lazzini A.	Santini
Titolo	Accounting for museum growth: The case of <i>MIC Faenza</i> (1908-1953)	A French Connection; paths to a 'New System' of Accounting for the Royal Navy in 1832	Medieval Bills of Exchange: their role and their impact on commerce and double entry bookkeeping
Autori	Molinari, Carungu	Bonollo	Cavazzoni C, Santini
Discussant	Lusiani	Furlotti	Sangster
Titolo	The "Accountant" stereotype in the Florentine Medieval popular culture: "galantuomini" or usurers?	The evolving role (or cosmetic change) of Supreme Audit Institutions in the Napoleonic court system. Evidence from the Italian case	Luca Pacioli's three timeless 'most important things' for trade
Autori	Servalli, Hoskin	Andrei, Balluchi, Furlotti, Torelli	Cavazzoni G
Discussant	Molinari	McBride	Gurskaya
Titolo	Governing, Managing and Accounting before 'Governmental Management': Reading the Lorenzetti Siena Frescoes on 'The Allegory of Good Government'	The University of Parma in the period of Maria Louise and toward the unification of Italy. Some Insights Into Accounting Disclosure Practices	Pacioli, Cardano and Tartaglia in the accounting history
Autori	Manetti, Bellucci, Nitti, Bagnoli	Lazzini, Lazzini, Balluchi	Kuter, Gurskaya, Papakhchian
Discussant	Hoskin	Bonollo	Cavazzoni C.
Titolo	The study of Michelangelo's David from an accountability perspective: prodromes of dialogic accounting in the early Florentine Renaissance	Catholic social theory and moral entrepreneurship in early 19th century	Maritime Insurance accounting in the first proprietorship of Francesco di Marco Datini in Pisa in 1382-1406