First “International Seminar of Accounting History”
(ISAH)
Siena, December 3-4, 2015
Piazza San Francesco, no. 7

Department of Business and Law
University of Siena

Supported by
Accademia Italiana di Economia Aziendale
Società Italiana dei Docenti di Ragioneria e di Economia Aziendale
**ISAH Program**

**Thursday, December 3rd, 2015**

13:00-13:45 Participants registration

13:45-14:15 Welcome Address

Chair: Massimo Sargiacomo (Room: Franco Romani)

Delfina Gomes (University of Minho, Portugal)

*Accounting in the context of war: The Portuguese case of “Guerra do Ultramar”*

14:15-15:15 Coffee Break

15:15-15:45 Welcome Address

Chair: Yannick Lemarchand (Room: Franco Romani)

15:45-17:45 Parallel Sessions

**Session A** - Chair: Yannick Lemarchand (Room: Franco Romani)

A1 Miguel Angel Villacorta Hernandez

*Accounting handling practices of la Compania de los caminos de hierro del norte de Espana in the period 1900-1923*

Discussant: Nieves Carrera

A2 Beatriz Santos-Cabalgante, Beatriz Garcia Osma, Domi Romero Funex

*Earnings quality in railway companies during the 19th century: the case of Spanish Norte and MZA*

Discussant: Massimo Sargiacomo

A3 Valerio Antonelli, Raffaele D'Alessio, Roberto Rossi, Emanuela Mattia Cafaro

*‘Railway-mania’ in Italy. Accounting for fixed assets and financial reporting in the ‘Leopolda’ Railroad company (1841-1860)*

Discussant: Juan Banos Sanchez Matamoros

A4 Juan Banos Sanchez Matamoros, Francisco Carrasco Fenech

*Accounting and the role of the individual in religious organization: the change of the constituciones in the saint John’s order in 1741*

Discussant: Roberto Di Pietra

**Session B** - Chair: Alessandro Lai (Room: Dottorato)

B1 Alan Sangster

*The Earliest known treatise in double entry bookeeping by Marino de Raphaeli*

Discussant: Alessandro Lai

B2 Thomas Hermann

*Renaissance of Luca Pacioli? The Emergence of Double-Entry Bookkeeping in the light of Betriebswirtschaftslehre (Business Administration in Germany) and Economia Aziendale (Business Administration in Italy)*

Discussant: Alan Sangster

B3 Marco Allegrini, Silvia Ferramosca

*The ‘economic capital’ role within the financial valuations: the contribution of the Italian accounting history*

Discussant: Stefania Servalli

18:00-19:00 Visit to the Monte dei Paschi di Siena Bank Archive and Museum

21:00 Dinner
FRIDAY, DECEMBER 4TH, 2015

9:00-10.00
Chair: Valerio Antonelli (Room: Franco Romani)
Nieves Carrera
Accounting and accountants in the context of war

10:00-10:30
Coffee Break

10:30-12:00
Parallel Sessions
Session C - Chair: Nieves Carrera (Franco Romani Room)

C1 Henri Zimnovitch
Epistemology and History in accounting research
Discussant: Yannick Lemarchand
Massimo Sargiacomo, Luca Ianni, Antonio D’Andreametteo

C2 Accounting and Government of the Agricultural Economy of the Nation:
Arrigo Serpieri and the Reclamation Consortia Reform
Discussant: Federico Barnabé
Jonida Carungu, Alessia Patuelli

C3 An accounting exploration of the Italian accounting research. Developing
Giannessi’s Perspective
Discussant: Valerio Antonelli

Session D - Chair: Stefania Servalli (Room: Dottorato)

D1 Raffaele Trequattrini, Rosa Lombardi, Alessandra Lardo, Benedetta Cuozzo,
Matteo Palmaccio
Bookkeeping methods in the Abbey of Montecassino: an evolutionary
analysis of developments from the 15th to 17th centuries
Discussant: Delfina Gomes

D2 Franco Rubino, Romilda Mazzotta, Stefania Veltri
The usefulness of accounts for managerial aims: the Amarelli experience
between 1874 and 1920
Discussant: Beatriz Santos-Cabalcante

D3 Alessandro Lai, Eleonora Masiero, Riccardo Stacchezzini
No accountability for the Orphans in the ‘house of God’: Rationales behind
an accountant’s storytelling
Discussant: Thomas Hermann

12:00-13:00
Chair: Roberto Di Pietra (Room: Romani)
Yannick Lemarchand
Revisiting the development of cost accounting in France, during the first
Industrial Revolution

13:00-13:15
Concluding remarks

13:15-14:00
Lunch
Seminar venue
The ISAH 2015 will be held in Siena and hosted at the Department of Business and Law (Dipartimento di Studi Aziendali e Giuridici), based in the Presidio San Francesco of the University of Siena (Piazza San Francesco, no. 7 – Siena; Room Franco Romani)

A = Via Banchi di Sopra (main street)

B = Piazza San Francesco, no. 7 – “Franco Romani” Room (ground floor)

Scientific Committee
Luca Anselmi, Valerio Antonelli, Federica Balluchi, Andrea Bellucci, Nieves Carreras, Enrico Deidda Gagliardo, Roberto Di Pietra, Davide Di Russo, Delfina Gomes, Alessandro Lai, Yannick Lemarchand, Claudio Lipari, Paola Orlandini, Antonella Paolini, Luisa Pulejo, Massimo Sargiacomo, Stefania Servalli.

Organizing Committee
Roberto Di Pietra, Massimo Sargiacomo, Rachele Baldi, Jonida Carungu.