



**Società Italiana di
Storia della Ragioneria
Italian Society of Accounting History**

Contabilità
e Cultura Aziendale
Accounting and Cultures



**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**



**Consiglio Nazionale
dei Dottori Commercialisti
e degli Esperti Contabili**

ISAH Program

THURSDAY, DECEMBER 3RD, 2015

Room: Franco Romani

13:00-13:45

Participants registration

13:45-14:15

Welcome Address

Chair: Massimo Sargiacomo (Room: Franco Romani)

14:15-15:15

Delfina Gomes (University of Minho, Portugal)

Accounting in the context of war: The Portuguese case of "Guerra do Ultramar"

15:15-15:45

Coffee Break

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 Funez

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 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

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

B1 Alan Sangster

The Earliest known treatise in double entry bookkeeping by Marino de Raphaeli

Discussant: Alessandro Lai

Thomas Hermann

B2 *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

Marco Allegrini, Silvia Ferramosca

B3 *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

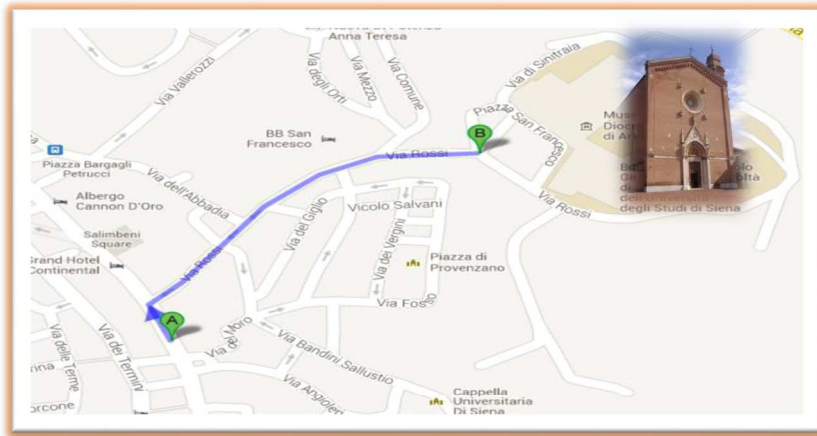
Dinner

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: Elena Giovannoni
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 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
- 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

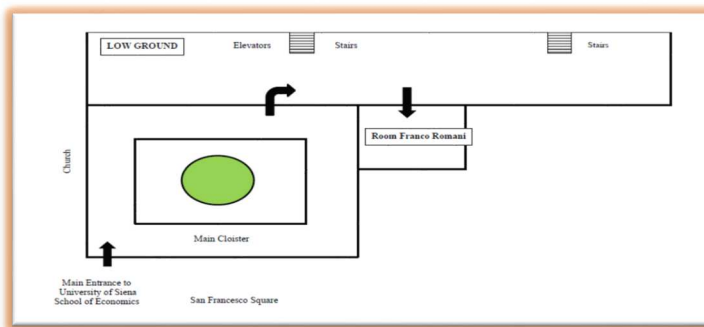
Seminar venue

The ISAH 2015 will be held in **Sienna** 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 Sienna** (Piazza San Francesco, no. 7 – Sienna; 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.