

## 2<sup>nd</sup> International Seminar of Accounting History (ISAH 2019)

November 21<sup>st</sup>-22<sup>nd</sup>, 2019

University of Siena (Italy)

### Parallel Sessions

**Friday, 22<sup>nd</sup> November**

**8:30-10:30**

<b>Room</b>	<b>Franco Romani</b>	<b>Aula Dottorato</b>	<b>Aula 1</b>
Sessione	<b>A1</b>	<b>A2</b>	<b>A3</b>
Title	<b>Accounting and death</b>	<b>Accounting in different settings (1)</b>	<b>Cost and management accounting in historical perspective</b>
Chair	<b>Frances Miley</b>	<b>Simone Lazzini</b>	<b>Andrew Read</b>
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		Ponziano, Gamba, Bocchino	Francioli, Quagli
Discussant		Lai	Rossi
Titolo		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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**11-12:30**

<b>Room</b>	<b>Franco Romani</b>	<b>Aula Dottorato</b>	<b>Aula 2</b>
Sessione	<b>B1</b>	<b>B2</b>	<b>B3</b>
<b>Title</b>	<b>Accounting and arts (1)</b>	<b>Historiography and epistemology</b>	<b>Medieval accounting practices and treatises (1)</b>
<b>Chair</b>	<b>Stefania Servalli</b>	<b>Delfina Gomes</b>	<b>Alessandro Lai</b>
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	Catturi	Kuter, Baker, Gurskaya
Discussant	Magliacani	Ruggiero	Matringe
Titolo	Networking and patronage between the end of the fifteenth century and the beginning of sixteenth century in Perugia	The Academy of Science - de' Fisiocritici - and the financial support from the University of Siena in the mid-nineteenth century	The determination of financial result in F. Datini's Second Proprietorship in Pisa (1386–1393)

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**14:15-16:15**

<b>Room</b>	<b>Franco Romani</b>	<b>Aula Dottorato</b>	<b>Aula 6</b>
<b>Sessione</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>
<b>Title</b>	<b>Accounting and arts (2)</b>	<b>Accounting in different settings (2)</b>	<b>Medieval accounting practices and treatises (2)</b>
<b>Chair</b>	<b>Elena Giovannoni</b>	<b>Valerio Antonelli</b>	<b>Roberto Di Pietra</b>
<b>Autori</b>	Lusiani, Zan	McBride	Sangster
<b>Discussant</b>	Nitti	Lazzini A.	Santini
<b>Titolo</b>	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
<b>Autori</b>	Molinari, Carungu	Bonollo	Cavazzoni C, Santini
<b>Discussant</b>	Lusiani	Torelli	Sangster
<b>Titolo</b>	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
<b>Autori</b>	Servalli, Hoskin	Andrei, Balluchi, Furlotti, Torelli	Cavazzoni G
<b>Discussant</b>	Molinari	McBride	Gurskaya
<b>Titolo</b>	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
<b>Autori</b>	Manetti, Bellucci, Nitti, Bagnoli	Lazzini, Lazzini, Balluchi	Kuter, Gurskaya, Papakhchian
<b>Discussant</b>	Hoskin	Bonollo	Cavazzoni C.
<b>Titolo</b>	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