

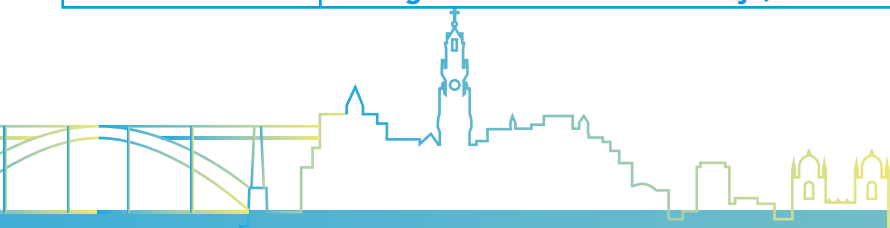


CONFERENCE PROGRAMME

* Registration needed

10 October 2024 // Thursday	
8h30-9h00	Registration // Creditation area (Ground floor)
9h00-9h30	Welcome address // Main Auditory (First floor)
9h30-10h30	Plenary Session 1 // Main Auditory (First floor) Office efficiency and management control: From scientific management to today's hybrid era, Lee Parker
10h30-11h00	Coffee Break // Creditation area (Ground floor)
11h00-12h30	Parallel session A // Rooms 1,2 and 3 (Ground floor)
12h30-14h00	Lunch // Terrace (4th floor)
14h00-15h30	Parallel session B // Rooms 1,2 and 3 (Ground floor)
15h30-17h00	Parallel session C // Rooms 1,2 and 3 (Ground floor)
17h00-17h30	Coffee Break // Creditation area (Ground floor)
17h30-18h30	Plenary Session 2 // Main Auditory (First floor) Accounting History for Tomorrow: Social, Cultural and Moral Dimensions, Christopher Napier
18h30	End of day 1
19h30-23h30	Gala Dinner* // Terrace (4th floor)

11 October 2024 // Friday	
9h00-10h00	Plenary Session 3 // Main Auditory (First floor) Spotlighting and understanding the international accounting history community and contemplating, Garry Canergie
10h00-10h30	Coffee Break // Creditation area (Ground floor)
10h30-12h00	Parallel session D // Rooms 1,2 and 3 (Ground floor)
12h00-13h00	Plenary Session 4 // Main Auditory (First floor) The use of digital sources in accounting history : Analysis and reflections for future research, Giulia Leoni
13h00-13h30	Closing Address // Main Auditory (First floor)





Parallel session A // 11h-12:30 // 10 October 2024

Room 1 // Session chair: Lídia Oliveira [ENG]	
COMMUNICATION	AUTHORS
Masked costs in the case of Portuguese 'Guerra do Ultramar' (1961-1974)	Manuel Cunha; Delfina Gomes; Ana Caria
Monte Di Pietá di Ferrara: Unpacking Control Systems Post-1646 Crisis Under Institutional Isomorphism Lens	Salvatore Madonna; Greta Cestari; Mario Georgiev Georgiev
Accounting teaching in the face of social transformations and demands: an analysis of the Amazon region between 1864-1957	Adriana Rodrigues Silva; Igor Moraes; Angélica Vasconcelos

Room 2 // Session chair: Federico Barnabè [ENG]	
COMMUNICATION	AUTHORS
Cold accounting: the impact of colorism on the 1862 valuations of emancipated persons in Washington, D.C.	Deirdre M Collier; Thomas Tyson
Accounting, Governance and the Nationalisation of an Arts Organisation	Michela Magliacani; Sebastian Hoffmann; Valentina Toscano
Director and Shareholder Interactions at Shareholder Meetings: Disabling Accountability in the Service of Colonialism	Niamh Brennan; Victoria E. Edgar; Sean Bradley Power

Room 3 // Session chair: Giuseppe Modarelli [ENG]	
COMMUNICATION	AUTHORS
Corporate Depreciation Practice in Early 20th Century Japan: A Comparative Analysis of the Textile Industry	Yuta Sumi; Takashi Kitaura; Jumpei Yamada Yasuhiro Shimizu; Masayoshi Noguchi
The Expansion of Fair Value Accounting in Contemporary Accounting Systems: A Study of the Role of Economic Theory	Tiago Cardão-Pito
The Enabling Role of Trust and Accountability in Supporting the Successful Evolution and Expansion of the Insurance Sector in Trieste	Eleonora Masiero; Loredana Panariti; Karen McBride



International Congress of Accounting History
The Cultural and Social Dimensions of Accounting: An Historical Perspective
 Porto, 10-11 October, 2024



Parallel session B // 14h-15h30 // 10 October 2024

Room 1 // Session chair: Maria João Major [ENG]

COMMUNICATION	AUTHORS
Legitimising programmes of government by means of accounting. Promoting a railway system in the Grand Duchy of Tuscany (1838-1841)	Valerio Antonelli; Emanuela Mattia Cafaro; Raffaele D'Alessio
Elaboration of the accounting treatment on the distinction between capital expenditure and revenue expenditures in mid-19th century British railway companies: an attempt to use text-mining in accounting historical research	Chie Sawanobori
Evaluating the effectiveness of IPSAS implementation and accounting practices compliance in the local government of Ghana	Eric Attefah; Patrícia Gomes; Augusta Ferreira

Room 2 // Session chair: Ana Alexandra Caria [ENG]

COMMUNICATION	AUTHORS
The Joan Andreu Sorts pious cause: Forensic analysis of accounting (1697–1700)	Angel Ballarin Garnica
Accounting Practices in a period of financial crisis. An analysis of Gottfried Keller's Novel Martin Salander (1886) informed by New Historicism and Frye's Satire Theory	Thomas Hermann
The Social Dimensions of Accounting Research: a brief worldwide and Portuguese historical perspective	António Dias; Maria Neves; Beatriz Cancela

Room 3 // Session chair: Delfina Gomes [ENG]

COMMUNICATION	AUTHORS
Managing public lighting costs in the 1870s – a reflection of elements of New Public Management?	Martin Quinn
By staying here, you gain what you lose': accounting and arts for spacing emancipation over the XVII and XVIII centuries	Maria Cleofe Giorgino; Elena Giovannoni; Federico Barnabè; Pasquale Ruggiero
A journal, and accounts, of the plague year; Samuel Pepys, the Bills of Mortality and the use of accounting	Karen McBride



Venue: OCC, Largo Primeiro de Dezembro 11, 4000-052 Porto

Parallel session C // 15h30-17h // 10 October 2024

Room 1 // Session chair: Patrícia Gomes [PT]

COMMUNICATION	AUTHORS
Uma análise do processo histórico da inserção da Teoria Institucional e do modelo discursivo de Institucionalização na área contábil)	Luciano Gomes dos Reis
A Contadoria da Companhia Geral da Agricultura das Vinhas do Alto Douro: 1852-1871	Luís Carvalho
Práticas de contabilidade e de controlo de gestão na Real Fábrica do Tabaco de Lisboa (1656 -1840)	Jorge Martins; Delfina Gomes; Graça Azevedo

Room 2 // Session chair: Carlos Menezes [PT]

COMMUNICATION	AUTHORS
Por que razão falhou a introdução da contabilidade digráfica na Administração Pública do Estado Novo (1933-1974)?	Nuno Ivo Gonçalves
O Papel da Contabilidade em Períodos de Crise Financeira e Catástrofes Naturais	Leandro Nascimento de Oliveira
A contabilidade no maior complexo industrial pombalino: o caso da Real Fábrica da Louça (1767 – 1776)	Cecília Duarte; Graça Azevedo; Leonor Fernandes Ferreira

Room 3 // Session chair: Michela Magliacani [ENG]

COMMUNICATION	AUTHORS
“CACCIA AL NUMERO” Television Show: The Early Case of Italian Entertainment Fundraising	Giuseppe Modarelli; Christian Rainero; Andrea Caccialanza
Visualising Accountability: the case of Santa Casa da Misericórdia do Porto	Lídia Oliveira; Ana Caria; Diogo Nunes
Revealing the work of women in the 19th century: A study based on the account books of the Maternity and Foundling House of Barcelona (Spain)	Margarita López-Antón





Parallel session D // 10h30-12h // 11 October 2024

Room 1 // Session chair: Thomas Hermann [ENG]

COMMUNICATION	AUTHORS
Shaping Organizational, Ethical and Social Practices in Youth Football: An Institutional Approach	Lídia Oliveira; Helena Costa Oliveira
Issues of Identity and Emotions in the Hybridization of NHS Hospitals: The Role of Activity-Based Costing	Maria Major; Stewart Clegg; Ana Conceição
One approach to the evolution of the public sector accounting in the perspective of the Institutional Theory	Susana Silva; Marta Guerreiro; Patrícia Gomes

Room 2 // Session chair: Karen McBride [ENG]

COMMUNICATION	AUTHORS
Towards the roots of sustainability accounting: An exploratory study of the "Montelio" farm	Michela Magliacani; Sebastian Hoffmann; Riccardo Mussari
Mass Communication as a Strategy for Economic Growth and War Neutrality: The Case of Salazar's Propaganda Posters	Fernanda Leão; Delfina Gomes; Sofia Araújo
Exploring the Economic Motivations from the Expulsion of the Jesuits: The Role of Royal Treasury (Portugal 18th Century)	Filipa Silva; Delfina Gomes; Fernanda Leão

Room 3 // Session chair: Tiago Cardão-Pito [ENG]

COMMUNICATION	AUTHORS
Lucien Bailly and the creation of associations to defend minority shareholders in the 1920s: for shareholder activism or shareholder engagement?	Christine Fournès; Carol-Anne Loher-Delalune
Time to reboot accounting history – evidence from scholarship on double entry	Alan Sangster
A Possible Future for Accounting History Research in the Artificial Intelligence Age	José Carvalho

