

16th INTERNATIONAL RESEARCH SEMINAR ON ACCOUNTING HISTORY



4-5 JULY 2024
Universidad Pablo de Olavide de Sevilla

Organized by:
Accounting History Interest Group of the Department of Financial Economics and Accounting
(Universidad Pablo de Olavide de Sevilla)

PROGRAMME

THURSDAY, 4

Venue: Fundación MAS, Torneo Street 67, 41002, Seville (Spain)

15:15-15:50	Registration
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	Auditorium
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15:50-16:00	Opening Words
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16:00-16:45	PLENARY SESSION Chair: Juan Baños
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	Of Power, knowledge and method: The influence of Michel Foucault in accounting history Michele Bigoni Kent Business School, UK
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16:45-17:15	Coffee Break
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	Auditorium	Multi-purpose room
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	Chair: Nieves Carrera	Chair: Bernabé Escobar
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17:15-17:55	Institutional pluralism and State power. The Opera del Duomo in Pisa as a hybrid organisation (XI-XVI centuries) Occhipinti, Z., Bigoni, M., Verona, R., Lazzini, S. (Univesidad de Pisa, Italy) Discussant: Baños, J. (Univesidad Pablo de Olavide, Spain).	Administration and Accounting of a Convent of Nuns in the 17th Century: The Royal Monastery of San Clement of Seville Delgado, J.M., Hernández, J. (Universidad de Sevilla, Spain) Discussant: Sangster, A. (University of Aberdeen, UK).
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17:55-18:35	Resisting Imperialism: Brazilian Accountants' Initiatives in the Early 20th Century Vasconcelos, A., Rigoni, B. (University of São Paulo, Brazil). Discussant: Sokolov, V. (Saint Petersburg State University, Russia)	La Contaduría de Pobres en el Tiempo de la Ilustración: El Hospicio Casa de Misericordia de Cádiz (1785-1808) Araujo, P., Capelo, M. (Universidad de Cádiz, Spain). Discussant: López-Manjón, J. (Universidad Pablo de Olavide, Spain)
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	Ten Minutes Break
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	Auditorium	Multi-purpose room
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	Chair: Jesús López-Manjón	Chair: Michele Bigoni
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18:45-19:25	Análisis contable sobre un libro de cuentas de México en el siglo XVI Fushimi, T. (Keio University, Japan) Discussant: Villaluenga, S. (Universidad de Castilla-La Mancha, Spain).	Time to reboot accounting history – evidence from scholarship on double entry Alan Sangster (University of Aberdeen, UK) Discussant: Bigoni, M. (University of Kent, UK)
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19:25-20:05	¿Éxitos y fracasos en la implantación del sistema de intendencias en las provincias de ultramar? Dominguez, M. (Universidad Pablo de Olavide, Spain) Discussant: Rossi, R. (Università degli Studi di Palermo, Italy)	Regulação em Contabilidade de Gestão: o caso português Do Vale Martins, J.P., Caro-Puro, R., Chavarria-Ortiz, C., Saravia, H. (Universidade de Aveiro, Portugal; Universidad de Sevilla, Spain; Instituto Politécnico da Guarda, Portugal) Discussant: Cosenza, JP. (Universidad Federal Fluminense, Brasil).
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	Walk to the Restaurant
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Museum of Fine Arts, Magdalena Church, San Buenaventura Church, Plaza Nueva, Plaza San Francisco, Plaza del Salvador, Francos St.

21:00	Informal Dinner: Robles–Placentines Restaurant. Placentines St., 2, First Floor.
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FRIDAY, 5
Venue: Fundación MAS, Torneo St. 67, 41002, Seville (Spain)

09:00-11:00	<i>Auditorium</i>	<i>Multi-purpose Room</i>
	Chair: Nieves Carrera	Chair: José Paulo Cosenza
09:00-09:40	Penas, Penitencias y Auto da Fe. Accounting for power and the role of Spanish Inquisition in Sicily (XVI-XVIII century) Rossi, R. (<i>Università degli Studi di Palermo, Italy</i>) <i>Discussant: Carmona, S. (IE University, Spain).</i>	The Influence of F. Ezersky's Personality on his Scientific Views Sokolov, V., Karelskaya, S., Zuga, E. (<i>Saint Petersburg State University of Economics, Russia</i>) <i>Discussant: Vasconcelos, A. (University of São Paulo, Brazil)</i>
09:40-10:20	Las intendencias como sistema paralelo de control Domínguez, M. (<i>Universidad Pablo de Olavide, Spain</i>) <i>Discussant: Capelo, M. (Universidad de Cádiz, Spain).</i>	Double-Entry Bookkeeping and Accountability: A Critical Discourse from History Villaluenga, S., Llibrer, I. (<i>Universidad Castilla-La Mancha, Universidad Católica de Valencia, Spain</i>) <i>Discussant: Rodrigues, A. (Instituto Politécnico de Santarém, Portugal).</i>
10:20-11:00	Propaganda, accounting and normalization. The evolution of the accounting discourse during the Franco's government Baños, J., Gutiérrez, F. (<i>Universidad Pablo de Olavide, Spain</i>) <i>Discussant: Hernández, J. (Universidad de Sevilla, Spain).</i>	Pacioli's Rise: Unveiling the Social Construction of Accounting Eminence in Brazil Vasconcelos, A., Rodrigues Silva, A. (<i>University of São Paulo, Brazil; Instituto Politécnico de Santarém, Portugal</i>) <i>Discussant: Gamero, G. (Universidad de Burgos, Spain)</i>
11:00-11:45	Coffee Break An explanation of the city views from the building's terrace	

11:45-13:45	<i>Auditorium</i>	<i>Multi-purpose Room</i>
	Chair: Salvador Carmona	Chair: Alan Sangster
11:45-12:25	Un Método de Valoración de Empresas Ferroviarias Aprobado por Decreto (1925): Aplicación Práctica en una Compañía Sevillana Hernández, J., Villacorta, M.A. (<i>Universidad de Sevilla, Universidad Complutense de Madrid, Spain</i>). <i>Discussant: Saraiva, H. (Instituto Politécnico da Guarda, Portugal).</i>	Accounting for structural violence in the Amazon during the rubber boom: Perspectives from the coloniality of power Rodrigues-Silva, A. (<i>Instituto Politécnico de Santarém, Portugal</i>) <i>Discussant: Carrera, N. (IE University, Spain).</i>
12:25-13:05	Aspectos sobresalientes en la historia contable de los ferrocarriles de Brasil: el caso del Ferrocarril Cantagalo en el siglo XIX en la Provincia de Río de Janeiro Pedroso, CN., Sauerbronn, FF., Cosenza, JP. (<i>Universidade Federal Fluminense, Brazil</i>) <i>Discussant: Villacorta, M.A. (Universidad Complutense Madrid, Spain)</i>	Los primeros pasos de la contabilidad por partida doble en la administración ibérica: La Monarquía hispánica en los siglos XV-XVI Gamero, G. (<i>Universidad de Burgos, Spain</i>) <i>Disussant: Casasola, A. (Universidad Pablo de Olavide, Spain)</i>
13:05-13:45		The change of the front covers of the annual or the stages of the modernity (1924-2014) Casasola, A. Pérez, V. Gutiérrez, F. (<i>Universidad Pablo de Olavide, Spain</i>) <i>Discussant: Llibrer, I. (Universidad Católica de Valencia, Spain).</i>

<i>Auditorium</i>	
13:45-14:15	PLENARY SESSION. Chair: Salvador Carmona
	El Contador Mayor de la Catedral Hernández, J. <i>Universidad de Sevilla, Spain</i>
14:15-14:20	Closing Words
14:20	Catering Lunch