

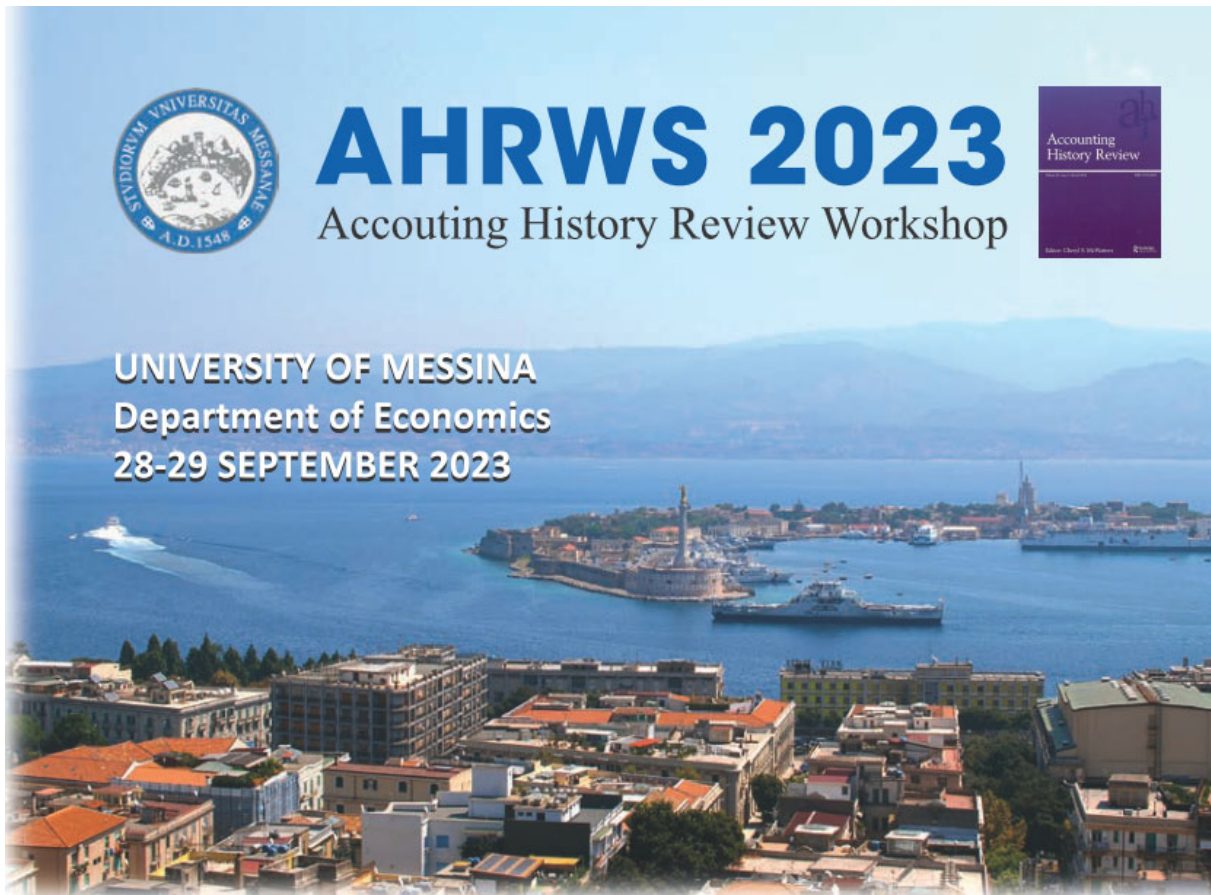


AHRWS 2023

Accounting History Review Workshop



UNIVERSITY OF MESSINA
Department of Economics
28-29 SEPTEMBER 2023



Accounting [in] History over time, space, and subjects:
tradition, innovation, and hybridisation

LOCATION:

Regional Interdisciplinary Museum of Messina (Mu.Me.)

Programme

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GENERAL PROGRAMME

Thursday 28 September

Morning

- 09h30-10h30 - Conference Registration and Welcome coffee
- 10h30-12h30 - Welcoming address and Plenary Session
- 12h30-14h00 - Luncheon

Afternoon

- 14h00-15h30 - Parallel sessions A
- 15h30-15h45 - Coffee break
- 15h45-16h45 - Parallel sessions B
- 16h45-17h45 - Visit to the Mu.Me.

Evening

- 19h45 - Cocktail reception and Social Dinner

Friday 29 September

Morning

- 09h30-11h00 - Parallel sessions C
- 11h00-11h30 - Coffee break
- 11h30-12h30 - Parallel sessions D
- 12h30-14h00 - Luncheon

Afternoon

- 14h00-15h30 - Parallel sessions E
- 15h30-15h45 - Coffee break
- 15h45-16h45 - Parallel sessions F
- 16h45-17h00 - Closing remarks and Announcements

DETAILED PROGRAMME

Thursday 28 September

Morning

- 09h30 – Conference Registration and Welcome coffee
- 10h30–12h30

Welcoming address and Plenary Session

Francesco Vermiglio, Emeritus Professor of Economia Aziendale, University of Messina

‘Some Reflections on the Past and the Future of Accounting History’

Cheryl McWatters, Full Professor of Accounting and Control, University of Ottawa,
Editor of *Accounting History Review*

‘From Good Ideas to Brilliant Papers and Points in Between’

Massimo Sargiacomo, Full Professor of Accounting, Department of Management and
Business Administration of University G.d’Annunzio of Chieti-Pescara

‘Accounting and Disasters’

- 12h30–14h00 – Luncheon

Afternoon

- 14h00–15h30 – PARALLEL SESSIONS A

Session A1: Sustainability Practices and Environmental Narratives

Chair – **Stefania Servalli**

- **Roberta Ferrarini** (University of Bologna), **Luca Zan** (University of Bologna)
Venice and its Lagoon. The clash between conservation policies and policy making
- **Maria Cleofe Giorgino** (University of Siena), **Federico Barnabè** (University of Siena)
Enhancing Sustainable Development Goals through accounting: the case of the
“Bottini Aqueduct” in the 13th century
- **Karen McBride** (University of Portsmouth), **Jill Atkins** (Cardiff University), and
Barry Atkins (University of South Wales)
From Picturesque to grotesque? Exploring the roots of impression management
in 18th century external environmental accounts of industrial pollution

Session A2: Cathedral Chapters and Monasteries

Chair – **Christian Rainero**

- **Arianna Lazzini** (University of Modena and Reggio Emilia), **Simone Lazzini**
(University of Pisa)

Accounting practices and wealth management in secular clergy: the role of Cathedral chapters in late medieval Italy

- **Susana Villaluenga de Gracia** (University of Castilla-La Mancha), **Inmaculada Llibrer Escrig** (Catholic University of Valencia)

Tracing the threads of history: Exploring Double-Entry Records in the Cathedrals of Toledo and Valencia during the 16th Century

- **Giovanna Centorrino** (University of Messina), **Valeria Naciti** (University of Messina), **Luisa Pulejo** (University of Messina), **Valeria Schifilliti** (University of Messina)

Accounting throughout 1704 to 1715: Evidence from a Benedictine Italian Monastery

- **15h30–15h45** - Coffee break
- **15h45–16h45** - PARALLEL SESSIONS B

Session B1: Inquisitions and Accounting

Chair - **Nicola Rappazzo**

- **Roberto Rossi** (University of Salerno)
Penas, Penitencias y Auto da Fe. Accounting for power and the role of Spanish Inquisition in Sicily (XVI-XVIII century)
- **Andrea Fontanella** (University of Pisa), **Alessandro Paolo Rigamonti** (University of Pisa)
Sins for census: Accounting for census at the time of the Roman Inquisition

Session B2: Accounting and Food

Chair - **Luisa Pulejo**

- **Martin Quinn** (Queen's University of Belfast), **Alonso Moreno** (University of Jaén), **Alicia Santidrián** (University of Burgos)
Accounting at Mahou, brewers, from the 1890s to 1970s
 - **Stefania Servalli** (University of Bergamo), **Gaia Bassani** (University of Bergamo), **Antonio Gitto** (G. D'Annunzio University)
Cereals and politics: the role of accounting. The case of 'Magnifica Patria'
- **16h45–17h45** - Visit to the Mu.Me.

Evening

- **19h45** - Cocktail reception and Social Dinner

Friday 29 September

Morning

- 09h30-11h00 - PARALLEL SESSIONS C

Session C1: Disasters and Epidemics

Chair - **Massimo Sargiacomo**

- **Stefania Servalli** (University of Bergamo), **Andrea Pulcini** (University of Bergamo)
The role of accounting in human made disasters. The Gleno Dam case
- **Alessio Maria Musella** (University of Teramo), **Tiziana Di Cimbrini** (University of Teramo)
Accounting and epidemics between healthcare and suspects
- **Christian Rainero** (University of Turin), **Renato Civitillo** (University of Naples Federico II), **Stefano Amelio** (University of Insubria), **Giuseppe Modarelli** (University of Naples Federico II)
Ad hoc accounting imposition for better organization: the seminal case of the plague epidemic in Naples (XVII century)

Session C2: A Sicilian Focus

Chair - **Gustavo Barresi**

- **Massimo Costa** (University of Palermo)
Women's condition in the early XIX century in Sicily through population registers
 - **Pierluigi Catalfo** (University of Catania), **Alexandra Cooper** (University of Leicester)
Administrative and accounting practices as the unifying factor of the British business community in Sicily in the nineteenth century
 - **Giovanna Centorrino** (University of Messina), **Carmelo Marisca** (University of Messina), **Nicola Rappazzo** (University of Messina)
Postal Service during the 18th Century in Sicily: accounting practices of the 'Correria' Office
- 11h00-11h30 - Coffee break
 - 11h30-12h30 - PARALLEL SESSIONS D

Session D1: Institutional Logics and Accounting

Chair - **Karen McBride**

- **Luana Gliosca** (G. d'Annunzio University of Pescara), **Martin Quinn** (Queen's University of Belfast), **Massimo Sargiacomo** (G. d'Annunzio University of Pescara)

The management of Barilla spa by W.R. Grace & Co - changing institutional logics as evidenced in accounting reports

- **Francesca Magli** (University of Milano-Bicocca), **Enrico Guarini** (University of Milano-Bicocca), **Mauro Martinelli** (University of Milano-Bicocca)

Contending institutional logics and accounting: the management of bread price crises in Milan 1860-1898

Session D2: Propaganda and Public Projects

Chair - **Guido Noto**

- **Elisa Rita Ferrari** (Kore University of Enna), **Giovanni Davide Caruso** (University of Catania), **Alessandro Lai** (University of Verona)

Accounting for light and Fascist propaganda: the case of Teatro Massimo Bellini in Catania

- **Giulia Favetti** (University of Messina), **Carlo Vermiglio** (University of Messina)

The role of accounting in a post-disaster urban reconstruction and employment program. The INA Casa Plan 1949-1963

- 12h30-14h00 - Luncheon

Afternoon

- 14h00-15h30 - PARALLEL SESSIONS E

Session E1: Public Administration Systems

Chair - **Carlo Vermiglio**

- **Claudio Columbano** (University of Roma Tre)

Accounting for the 'causes' of revenues and expenses in government: the experience of the first budgetary law of the Kingdom of Italy

- **Carmelo Marisca** (University of Messina), **Karen McBride** (University of Portsmouth), **Nicola Rappazzo** (University of Messina), **Salvatore Sidoti** (University of Messina)

The *Liber Rubeus* of the Commune of Patti: A Diachronic and Synchronic Approach to Enhance Understanding of the Evolution and Dynamics of its Local *Universitas*

- **Sabato Vinci** (University of Roma Tre), **Eugenio D'Amico** (University of Roma Tre) - *online presentation*

The Roman State as 'mixed economic organization' and the role of *Societas publicanorum* in the Roman public management system. An interpretation in the light of the Italian school of *Economia Aziendale*

Session E2: Banking and Insurance

Chair – **Federico Barnabè**

- **Giuseppe Modarelli** (University of Turin), **Alessandro Migliavacca** (University of Turin), **Christian Rainero** (University of Turin)
Managerial Control Systems: The Italian ‘Compagnia di San Paolo’ Between Shocks and Readaptations
- **Andrea Rey** (University of Naples Federico II), **Roberto Maglio** (University of Naples Federico II), **Fabiana Roberto** (University of Naples Federico II), **Mariarita Filocamo** (University of Naples Federico II)
The Management of Non-Performing Loans. An innovative solution from the past. The case of Banco di Napoli
- **Eleonora Masiero** (University of Trieste), **Loredana Panariti** (University of Trieste)
The enabling role of Trust in Supporting the Successful Evolution and Expansion of the Insurance Sector in Trieste
- **15h30–15h45** – Coffee break
- **15h45–16h45** – PARALLEL SESSIONS F

Session F1: Accounting and Auditing profession

Chair – **Giovanna Centorrino**

- **Viet Ha Tran Vu** (University of Picardie Jules Verne), **Phu Dao-Le Flecher** (University of Évry-Val d’Essonne)
Twenty years of auditing in France (2000-2020): dynamics of the audit sphere as a result of regulation modes articulation between actors
- **Philip O’Regan** (University of Limerick) – *online presentation*
‘A grand opportunity for your children’: the role and experience of articled clerks in the development of the Irish accounting profession, 1888- 1918

Session F2: Digital investigations and Bibliometric analyses

Chair – **Simone Lazzini**

- **Alan Sangster** (University of Aberdeen), **Mikhail Kuter** (Kuban State University), **Marina Gurskaya** (Kuban State University)
Andrea Barbarigo’s Cash Account 1430-1434
- **William H. Black** (University of North Georgia), **Carmelo Marisca** (University of Messina), **Guido Noto** (University of Messina), **Nicola Rappazzo** (University of Messina), **Massimo Sargiacomo** (G. d’Annunzio University of Pescara)
Fifty years of the Accounting Historians Journal: a bibliometric overview
- **16h45–17h00** – Closing remarks and Announcements