

Call for Papers
to Session 141

on the XVth World Economic History Congress, Stellenbosch, 9-13 July, 2012:

DIVERSITY OF ACCOUNTING KNOWLEDGE IN THE NINETEENTH AND TWENTIETH CENTURIES: TAKING THE FIRST STEPS TOWARDS A COMPARATIVE APPROACH

The purpose of this project is to set up a session at the next International Conference of Economic History with a limited number of parties (5 maximum). The aim is to give the project an international basis, to attract other interested researchers and to test various hypotheses, before launching a broader research agenda and expanding the original team. The scope of the chosen topic is very ambitious; the session will provide an opportunity to clarify its chronological and geographical boundaries. Defining what "accounting knowledge" is breaks down into a number of stages:

- Its development: Through corporate practices or through the work of academics, professionals (accountants and jurists), at various levels (sector-wide, national or international) and influenced (or not) by foreign models (i.e.: the impact of a mainland on distant colonies, of foreign lobbies, etc.)
- Its content: What is "accounting knowledge" content? Is it a set of techniques or know-how to run a business? Is it the application of rules and standards to meet the requirements of tax administrations, shareholders and regulators?
- Its distribution: How are/were accountants trained (private tuition, school and university textbooks, etc.)? What is the weight of both the public and private sectors in this training? How does it relate to other forms of knowledge - law, mathematics, statistics, etc.? What role do associations, trade unions and governments, etc. play?
- Its roles and purposes: How does the use of accounting calculation (cost vs. benefit, profit vs. loss) extend into different areas of social and political life? What are the reasons underlying the current "cult" of evaluation, ranking and performance?

The papers accepted should provide general overviews exhibiting the national aspects of these different areas of knowledge and should enable comparisons between countries. This project aims to break away from the traditional European-centered dualism between the Anglo-Saxon countries and those of Continental Europe (Germany / France and, more widely, other West Western countries) with a view to engaging a more polycentric history of accounting knowledge. This conference is an opportunity to attract African researchers as a first step; any future Congress could then provide a chance to broaden this research to include Asia and Latin America.

Corresponding organiser:

Professor Béatrice Touchelay, University of Lille 3 - North of France,
beatrice.touchelay@free.fr