

Report of the XIV World Congress of Accounting Historians

Massimo Sargiacomo

G.d'Annunzio University of Chieti-Pescara

INTRODUCTION

The 14th World Congress of Accounting Historians (WCAH) was held at G.d'Annunzio University of Pescara-Chieti, June 24–27, 2016. The event was originally proposed and voted on at Istanbul 2008, after an official bid that listed seven proposals. A 12-person organizing committee comprised of university professors and lecturers (Gianluca Antonucci, Christian Corsi, Antonio D'Andreamatteo, Francesco De Luca, Armando Della Porta, Daniela Di Bernardino, Antonio Gitto, Luca Ianni, Lorenzo Lucianetti, Stefania Migliori, and web master Francesco Polcini) worked for 18 months preparing for this event. Six months before the Congress, several Ph.D./Master's students were selected (Valentina Battista, Pia Clavero, Laura D'Ottavio, Lorenzo De Simone, Noriana De Simone, Ilaria Ferrante, Daniele Rossi, Laura Sini, Federica Tonelli, Alessandra Tosto, Antonio Velotti, and Daria Vignati) as support staff. The Congress's website went live a year before the event and the WCAH 2016 Conference App (Exhibit 1) was also made available well in advance and was widely used for planning the conference agenda, for accessing accepted papers, for visiting the city's key features, and for storing pictures and videos. It was kept up-to-date by the delegates and organization team until the first week after the conference.

Supported by the Italian Society of Accounting History (see, <http://www.sisronline.it/en/>), and organized by the local Department of Management and Business Administration (see, <https://www.dea.unich.it/>) headed by Professor Augusta Consorti, the Congress was attended by 230 persons, including 170 academics coming from 100 universities and 20 countries.

The conference was preceded by a welcome dinner at the Hotel Carlton the night before the official opening. The hotel was on the beach, and several delegates were spotted in bathing suits only to change quickly into jackets and ties. After registration, and before entering the dinner hall with its lovely ocean view, all the delegates and accompanying persons found either a luxurious hand-made Brioni tie or an Abruzzi artisanal-made scarf in their shoulder bags. Ah! The benefits of an Italian conference!

The program started in the beautiful Marrucino Theatre in Chieti (see, <http://www.teatromarrucino.eu/>). Bused to the venue, a sumptuous breakfast awaited all.

The rector of G.d'Annunzio University (Professor Carmine Di Ilio) and the president of the Italian Society of Accounting History (Professor Roberto Di Pietra) greeted the delegates and opened the conference. Then, Professor Sargiacomo, the conference convener, recalled the path that led Italy to again host a World Congress since the last in Pisa in 1984. Sargiacomo stressed the continuity of this four-year event and the loyalty of its scholarly members. Gary Previts and Giuseppe Galassi, present in Pescara, were also members of the committee that voted for the Pisan location back in 1980. In addition, Barbara Merino, Dick Edwards, Richard Macve, and Tonya and Dale Flesher participated in both Congresses as authors, coauthors, presenters, or speakers.

Importantly, Sargiacomo emphasized that the genesis of organized Italian accounting history studies began in 1971, upon the creation of the National Committee of Accounting Historians (made up of Professors Amodeo, Antoni, Bertini, Caramiello, Giannessi, Masi, Melis, Salzano, Sassi, Viganò, and Zerbi), and the emergence of the Italian Society of Accounting History in 1984, whose past presidents, Umberto Bertini, Giuseppe Bruni, Giuseppe Catturi, Francesco Poddighe, Maria Bergamin Barbato, and Luciano D'Amico, have passed the reins to future generations. He thanked all the SISR "founding fathers" for their work, arguing that without their enthusiasm and passion Italian accounting history studies would never have thrived. He also expressed warm gratitude to the past presidents, Professors Franco Poddighe and Luciano D'Amico, for their presence, together with the president of the Italian Academy of Economia Aziendale—Professor Paolo Andrei, and the president of the Italian Association of Accounting and Economia Aziendale Professors, Professor Luciano Marchi.

Sargiacomo, then moving to a discussion of conference papers, presented the distribution of the 102 accepted papers out of 130 submissions. A portrayal of the papers actually presented at the WCAH by country of origin of coauthors and by key topic

EXHIBIT 1
WCAH 2016 Conference App



14th World Congress of Accounting Historians
 CHIETI-PESCARA, ITALY, 25-27 JUNE 2016

Figure 1: A portrayal of the Conference App



Official WCAH 2016 App available for Android and iOS

This app provides delegates with all relevant information regarding the 14th World Congress of Accounting Historians, such as congress program, participants, speakers, social activities and the essential information on the cities of Chieti-Pescara.



Source: Figure 1 in “Proceedings of the World Congress of Accounting Historians,” G.d’Annunzio University of Chieti-Pescara, June 24–27, 2016.

is represented in Exhibit 2 and Exhibit 3, respectively. Manuscript #2 by Gloria Vollmers was the first accepted paper, while manuscript #130 by Kieth Hoskin and Richard Macve was the last accepted paper.

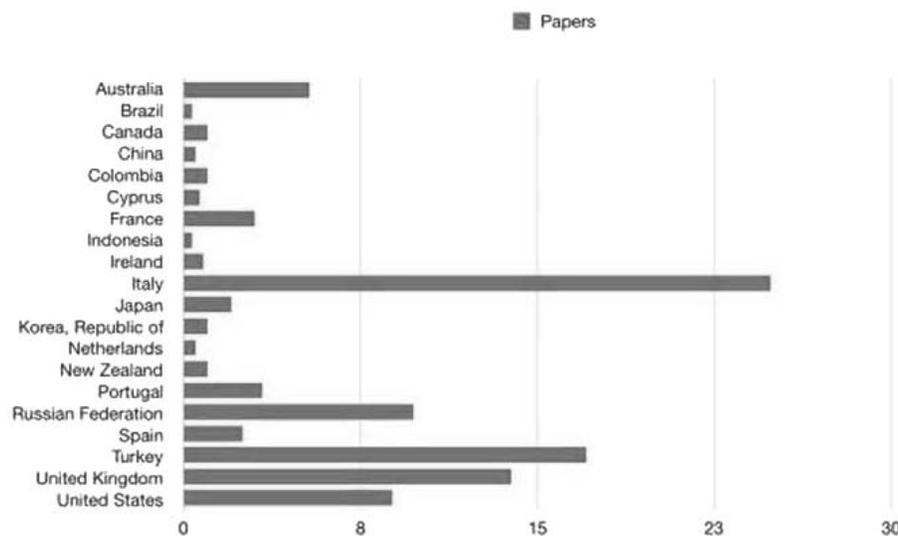
After Sargiacomo’s presentation, I Solisti Aquilani (see, <http://www.solistiaquilani.it/>), a musical ensemble hidden in the pit of the theatre, performed the first movement of Mozart’s “Eine Kleine Nachtmusik,” followed by Peter Miller, who

EXHIBIT 2
WCAH Papers by Country of Origin of Coauthors



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Table 1: Papers by country of origin of co-authors



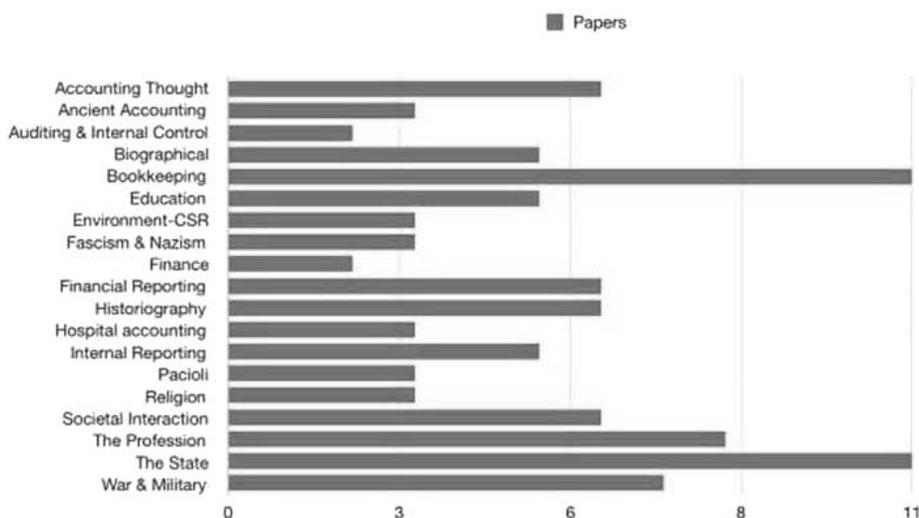
Source: Table 1 in “Proceedings of the World Congress of Accounting Historians,” G.d’Annunzio University of Chieti-Pescara, June 24–27, 2016.

EXHIBIT 3
WCAH: Papers by Key Topics



14th World Congress of Accounting Historians
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Table 2: Papers by key-topics



Source: Table 2 in “Proceedings of the World Congress of Accounting Historians,” G.d’Annunzio University of Chieti-Pescara, June 24–27, 2016.

delivered his plenary address “Towards a Genealogy of Failure.” I Solisti Aquilani then played the first movement of Vivaldi’s Concerto in A minor followed by the speech on “A Perspective on Learning from the Past” delivered by Gary J. Previts, who was introduced earlier by the chairman Barbara Merino.

After a coffee break, Carlo Assogna—a well-known lyric tenor—delighted the audience with Puccini’s aria “Nessun Dorma” from *Turandot*. I Solisti Aquilani then played “Winter” from the *Four Seasons* by Vivaldi. Stephen Walker, introduced by the chairman Joni Young, rounded out the three plenary talks with “Accountants and the First World War.” Exhibit 4 is a snapshot of the theatre from the plenary table at 9:00 am, before the start of the plenary session.

Lunch was organized at the Restaurant Gran Caffè Vittoria, near the theatre and the two luxuriously restored historical buildings—de’ Mayo Palace (<http://www.fondazionechieti.it/en/>) and the Chamber of Commerce building (<http://www.ch.camcom.it/>)—where parallel sessions were held in the afternoon.

Later that evening, dinner was served in the picturesque Aurum (<http://aurum.comune.pescara.it/>), but first we were entertained by the Dean Martin Orchestra directed by Maestro Antonella De Angelis. The orchestra, accompanied by lyric tenor Nunzio Fazzini and the pop tenor Antonello Angiolillo, energized the audience with a performance of Italian-American songs, most of which were familiar popular tunes or were known from movie scores (such as “That’s Amore” from *The Caddy*, a Jerry Lewis and Dean Martin movie). We may not have remembered the movie, but we all remembered the song. This drew the audience’s attention to the many famous composers and performers who came from the Abruzzo/Pescara region, including Dean Martin and Henry Mancini (see Table 1). The standing ovation was well deserved. The second conference dinner was rich with surprises, such as the two separate birthday cakes and candles that arrived on the delegates’ tables for the concurrent unexpected celebrations of the birthdays of James Guthrie and Joni Young, thus having 230 people singing “Happy Birthday to You,” and transforming the dinner into an amazing birthday party.

On Sunday, June 26, 2016, the delegates were whisked to the University of Pescara campus for the morning sessions. A plenary session followed comprised of editors of journals debating the issues facing the global accounting history community and a presentation of the unique China Accounting Museum by representative Song Xiaoming. The editors were Gloria Vollmers of the *Accounting Historians Journal*, Carolyn Fowler of *Accounting History*, Cheryl McWatters of the *Accounting History Review*, Stefania Servalli of *Contabilità e Cultura Aziendale*, and Fernando G. Gutiérrez Hidalgo of *De Computis: The Spanish Journal of Accounting History*.

EXHIBIT 4
View from the Plenary Table

Figure 2: Conference view from the plenary table Marrucino Theatre, Chieti



Professor Bruce Behn, president of the American Accounting Association, closed the morning with the formal announcement that the Academy of Accounting Historians was to become an AAA Section starting in 2017, and *The Accounting Historians Journal* would become an AAA Section journal.

After several more sessions, participants were off to the Pescara Marina Yacht Club (<http://www.marinape.com/index.html>) for the gala dinner. While enjoying a multicourse meal, they enjoyed pictures, videos, and slide shows projected on a large screen of delegates and the plenary and parallel sessions, which had been prepared by the conference team.

During the scrumptious gala dinner, singers belonging to the Trilogy group (Marcello Iezzi, Orlando Polidoro, Christian Starinieri, and Fabio D'orazio) performed familiar songs like "Perdere l'Amore," "Funiculì Funicula," and "O'surdato nnammurato." Called again to the stage, they sang "Granada," and concluded with "Un amore così grande." Several delegates joined in the singing or danced near their tables.

TABLE 1
WCAH Dinner Concert

Composers	Titles
H. Warren	That's Amore
Francesco Paolo Tosti	A'vucchella
Ennio Morricone	Cinema Paradiso, The Mission, Once Upon a Time in the West
D. Furno' and E. De Curtis	Non ti scordar di me
C. A. Bixio and E. Neri	Parlami d'amore Mariù
Giovanni Seneca	Vomero
C. A. Bixio and B. Cherubini	Mamma
Nicola Piovani	La vita è bella
P. B. Ruiz	Sway
S. Coslow, I. Taylor, and K. Lane	Everybody Loves Somebody Sometime
Henry Mancini	A Special Tribute (famous hits including the Pink Panther)
B. Merrill	Mambo italiano
F. Migliacci and D. Modugno	Volare

After this last musical surprise, hand-made ceramics created by the artisan master Cociolito in Castelli were presented to speakers and other contributors. The hand-made ceramics portrayed a picture of Luca Pacioli, along with the name of the honoree and details of the WCAH 2016 venue.

The last day of the Conference was on June 27, 2016. At the closing event, in the main university conference hall, Professor Viatcheslav Sokolov, convener of the 2020 World Congress of Accounting Historians, delivered a presentation on the Conference to be held in Saint Petersburg. To conclude the 2016 WCAH, Professor Sargiacomo extended his warmest wishes to Viatcheslav Sokolov and the entire Russian delegation, with hopes for their great success and, of course, thanked all the participants for their contributions to Pescara 2016.

At the end of the conference, buses took everyone to a summer facility named “La Playa,” which was reserved for hosting a final lunch on the beach. While this four-hour lunch was the official end of the organized events, many delegates remained in Italy to continue to enjoy their holiday in the midst of the beauty and the food of the Abruzzi region.

APPENDIX A

At the end of a full immersion of a consuming three-day World Congress of Accounting Historians, which involved the intertwinement of a scientific program encapsulated inside multiple social events, different venues, delicious food, and music surprises, as convener, I completely forgot to be completely exhausted either by the tremendous organizing fatigue or by the €100,400.00 budget to be met—and then I saw a huge number of congratulations messages reaching my personal or institutional email, and mobile phone. I cannot hide that in most cases I cried for joy when I read them, as it clearly emerged that delegates—coming from any side of the world—had warmly appreciated the innovative Congress formula. And although I was completely wiped out, I was very happy to have contributed, even to a minuscule extent, to build up a broader, stronger, and more world-wide united accounting historians community!

For the economy of the report I cannot attach all the email I did receive, but I will show one of them, as I am confident that it will portray the common feelings perceived by the delegates attending the 2016 14th World Congress of Accounting Historians of Chieti-Pescara.

Da: “Miller, P.B.”

Data: 28 giugno 2016 10:06:10 CEST

A: Massimo Sargiacomo

Oggetto: Sincere Thanks!

Massimo, I am guessing you may now need to sleep for a week! And your inbox will be full of people thanking you for everything. But I have to add to your inbox with the most sincere thanks.

The entire event was amazing. The venues, the mix of speakers, and of course the wonderful food. But what really made it all work was your incredible energy, the care with which you had chosen speakers and discussants, and your infectious warmth. I do not recall ever having attended such an event. I just hope that my input was the sort of thing you were looking for.

I will treasure the ceramic and the beautiful tie. I do hope our paths cross again very soon.

With very best wishes,

Peter