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Accounting History Review 2025 *Annual Conference*



Accounting and the Sea: [We all] count what comes from it

Hotel Aktea
Via Falcone e Borsellino
Lipari – Aeolian Islands
25th and 26th September 2025

DETAILED PROGRAMME

With the patronage of



Thursday, 25th September

Morning

9h30 – Conference Registration and Welcome coffee

10h15-12h30 – PLENARY SESSION

Welcoming address

Giovanna Spatarì, Rector of the University of Messina

Gustavo Barresi, Head of the Department of Economics, University of Messina

Cheryl S. McWatters, Editor of Accounting History Review

Massimo Sargiacomo, President of the Italian Society of Accounting History

Carmelo Marisca, Conference convenor

Keynote addresses

Mariangela Puglisi, Associate Professor of Numismatics
University of Messina

Accounting, Currency, and the Sea: The Value of the Sea through Ancient Coinages

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

35 Years of Accounting History Review: A Tradition of Innovation

12h30-14h00 – Luncheon

Thursday, 25th September

Afternoon

14h00-15h30 – PARALLEL SESSIONS A

Session A1: *Merchants and Maritime Trade* (Chair, **C. S. McWatters**)

- **Stefano Adamo** (University of Salento), **Roberta Fasiello** (University of Salento), **Alessandro Lai** (University of Verona)
Sea, International Trade and Economic Control. The Contract of ‘Commenda’ in the Medieval Age
- **Gaia Viviana Bassani** (University of Bergamo), **Stefania Servalli** (University of Bergamo), **Antonio Gitto** (Marche Polytechnic University)
Merchants’ Misconduct and Accounting in the Venetian Republic
- **Fujio Yamaguchi** (Meiji University), **Yuji Yamaguchi** (Daito Bunka University)
Profitability of the British East Indian Company and Country Trader Firm in the First Quarter of the 19th Century

Session A2: *Shipping, Shipyards and Maritime Communities* (Chair, **K. Hoskin**)

- **Daniela Preite** (University of Milan), **Andrea Fontanella** (University of Milan), **Paola Orlandini** (University of Milan Bicocca), **Laura Mecella** (University of Milan)
Mastering the Untamable: The Unpredictability of the Sea as a Source of Value Creation Through the Cult of ISIS in the Maritime Community of Pompeii
- **Qingmei Xue** (Nanjing University), **Xiaoming Song** (Lixu University), **Luca Zan** (University of Bologna)
Questioning management and accounting history mainstream: The Longjiang Shipyard in the 16th century
- **Orie Miyazawa** (University of Kent)
The Role of Accounting Methods Crossing Seas in Newly Formed Meiji-era Japan Through an Analysis of the Accounting Records of Nippon Yusen Shipping Corporation in the Late 19th Century

15h30-16h00 – Coffee break

Thursday, 25th September

16h00-17h00 – PARALLEL SESSIONS B

Session B1: *Role and the Evolution of Double-Entry Bookkeeping* (Chair, **Y. Lemarchand**)

- **Alan Sangster** (University of Aberdeen)
Stewardship – the original role of double entry accounting
- **Yves Levant** (University of Lille), **Kada Meghraoui** (Sorbonne Paris North University), **Charles Ducroq** (Université Paris Cité)
Before the advent of ERP, the questioning of double-entry bookkeeping in France between the 1960s and 1990s

Session B2: *Comparative and Interdisciplinary Perspectives on Accounting* (Chair, **M. Noguchi**)

- **Juna Dafa** (University of Tirana), **Rezarta Shkurti Perri** (University of Tirana), **Ivan Paul Grixti** (University of Malta), **Guido Noto** (University of Messina), **Gustavo Barresi** (University of Messina)
The Evolution of Accounting and Accounting Studies: A Cross-National Comparison in the Mediterranean Area
- **Antoine Fabre** (Paris Dauphine University), **Christine Fournes** (ESSCA), **Sandu Raluca** (Côte d’Azur University), **Dragos Zelinschi** (Nantes University)
On the Interdisciplinary Nature of Accounting History: 20 Years of Francophone Research

Evening

17h00-18h30 – Visit to the Aeolian Archaeological Museum

20h00 – Cocktail Reception and Gala Dinner

Friday, 26th September

Morning

9h15-10h45 – PARALLEL SESSIONS C

Session C1: *Shipyards, Steamships and Shipwrecks* (Chair, **S. Servalli**)

- **Luca Zan** (University of Bologna), **Pegram Harrison** (University of Oxford)
Between History and Heritization: The Transformation of European Historical Shipyards
- **Martin Quinn** (Queen's University Belfast), **Xinwu He** (Queen's University Belfast)
The Cairn Line of Steamships Ltd. - a content analysis of Chair's Statement, 1893 to 1965
- **Emanuela Mattia Cafaro** (University of Salerno), **Karen McBride** (University of Portsmouth), **Grazia Marcello** (University of Salerno), **Gaetano Rago** (University of Salerno)
The Sinking of Andrea Doria. Navigating Between Loss and Recovery: The Accounting and Legal Conflict

Session C2: *Accounting and the Navy* (Chair, **O. Miyazawa**)

- **Petr Vorel** (University of Pardubice)
Financing of the Naval Military Forces of Pope Paul III in the Early 1540s in the Accounting Records of the Papal Chamber of Accounts
- **Stella Lippolis** (University of Bari), **Dario Dell'Osa** (University of Bari)
Accounting, Organization and Dynamics of Change in the Royal Italian Navy (1900-1910)
- **Michela Magliacani** (University of Pavia), **Sebastian Hoffmann** (IESEG School of Management), **Paolo Andrei** (University of Parma)
Feeding children or cannons? Performance reporting in Navy boy-asylums

Session C3: *Accounting and Industrialisation across National Contexts* (Chair, **N. Rappazzo**)

- **Andrea Fontanella** (University of Milan), **Daniela Preite** (University of Milan), **Paola Orlandini** (University of Milan Bicocca), **Ubaldo Comite** (Giustino Fortunato University)
Rebirthing From the Water: Pietro Sella and the Industrialisation of the Wool District of Biella

Friday, 26th September

- **Yuta Sumi** (Hiroshima University of Economics), **Chie Sawanobori** (Osaka Sangyo University), **Yasuhiro Shimizu** (Kobe University), **Masayoshi Noguchi** (Tokyo Metropolitan University)

Capital Budgeting Practices in the Japanese Coal Mining Industry

- **Emil Gehrt** (University of Bayreuth)

Accounting practices of a ‘start-up’ in early German industrialisation: The Case of Friedrich Krupp (1811-1826)

10h45-11h15 – Coffee break

11h15-12h45 – PARALLEL SESSIONS D

Session D1: *Accounting and Education* (Chair, **R. Stacchezzini**)

- **Valerio Antonelli** (University of Salerno), **Lucia Lauri** (University of Salerno), **Emanuela Mattia Cafaro** (University of Salerno), **Raffaele D'Alessio** (University of Salerno)

Educating for Navy. Accounting, discipline and examination in the Military Academy of Naples (1787-1855)

- **Ann-Christine Frandsen** (University of Birmingham), **Keith Hoskin** (University of Birmingham)

On the Invention and Dissemination of “Pedagogic Accounting”

- **Dragos Zelinschi** (Nantes University)

Morality and domestic accounting: insights from French household education handbooks

Session D2: *Fisheries, Saltworks and Coastal Resources* (Chair, **C. Fournes**)

- **Jill Atkins** (Cardiff University), **Barry Atkins** (Independent Researcher), **Federica Doni** (University of Milan Bicocca), **Warren Maroun** (University of Leeds), **Karen McBride** (University of Portsmouth)

Environmental, Economic and Social Accounts of the Silver Darlings: The Rise and Fall of the Herring Industry in Wick

- **Giovanna Centorrino** (University of Messina), **Valeria Naciti** (University of Messina), **Daniela Rupo** (University of Messina), **Alessandra Buonasera** (University of Messina)

Wealth Grows from the Sea: A Case Study of the Saltworks in Trapani, Sicily

Friday, 26th September

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

Accounting the Sea Commons: Historical Governance, Community Resilience, and Mussel Farming in La Spezia

Session D3: *Maritime Rescue, Redemption and Refuges* (Chair, **A. Sangster**)

- **Thomas Hermann** (University of Applied Management Studies Mannheim)
Accountability for the Redemption of Slaves. The Black Sea and the Mediterranean, the Trinitarians and the Austrian Habsburgs in the Early Modern Period
- **Xinwu He** (Queen's University Belfast), **Martin Quinn** (Queen's University Belfast)
Voluntary Accountability, Legitimacy Dynamics, and Financial Resilience: A Case Study of the RNLI from 1852 to 1910
- **Alberto Caratozzolo** (University 'Dante Alighieri' of Reggio Calabria), **Ivan Paul Gixti** (University of Malta), **Carmelo Marisca** (University of Messina), **Nicola Rappazzo** (University of Messina)
'Navigating the Hope': Accounting for Refugees from Smyrna to Malta (1919-1922)

12h45-14h00 – Luncheon

Afternoon

14h00-15h30 – PARALLEL SESSIONS E

Session E1: *Uncertainty, Prevention and Health* (Chair, **I. P. Gixti**)

- **Sara Moggi** (University of Verona)
Management and Control for the Common Good: The Role of Venetian Lazzaretti
- **Alessio Maria Musella** (University of Napoli Federico II), **Eleonora Masiero** (University of Trieste), **Maria Carmela Schisani** (Università of Napoli Federico II)
Risk reporting in Southern Italy marine insurance (18th-19th centuries)

Friday, 26th September

- **Mariangela Barraco** (University of Messina), **Huy Le** (University of Messina), **Carmelo Marisca** (University of Messina), **Nicola Rappazzo** (University of Messina)

Accounting for the Prevention of Epidemics: The Role of Accounting Maritime Health in Messina (1928-1956)

Session E2: *Metaphors, Narratives and Place-Making* (Chair, **G. Noto**)

- **Federica Gandelli** (University of Bergamo), **Stefania Servalli** (University of Bergamo)

Navigate Economic Discourse: Maritime Metaphors and Symbolic Continuity in Italian Economic Language Between the Middle Ages and the XX Century

- **Giulia Achilli** (University of Birmingham), **Elena Giovannoni** (University of Birmingham), **Alessandro Lai** (University of Verona), **Riccardo Stacchezzini** (University of Verona)

The Historical Dimension of Place-Making: Placing 'Romeo and Juliet' in Between History, Arts, Imagination and Accounting

- **Karen McBride** (University of Portsmouth)

Those who tell stories rule society; narrative reporting of the Russian American Company

Session E3: *Technology and Infrastructure* (Chair, **G. Barresi**)

- **Francesca Magli** (University of Milan Bicocca), **Elio Borgonovi** (Bocconi University), **Paola Orlandini** (University of Milan Bicocca)

Leonardo da Vinci and Water: Technical-Economic Knowledge and Hydraulic Infrastructure in Renaissance Milan

- **Stefano Amelio** (University of Insubria), **Andrea Fontanella** (University of Milan), **Daniela Preite** (University of Milan), **Paola Orlandini** (University of Milan Bicocca)

Marmora Super Aquam: Waterways as a Cost-effective Solution for Transporting Raw Materials for the Construction of Milan Cathedral

- **Francesca De Domenico** (University of Palermo)

The power of Control of Communication Technologies: The Marconi Case in Historical Perspective

15h30-16h00 – Coffee break

Friday, 26th September

16h00-17h00 – PARALLEL SESSIONS F

Session F1: *Accounting in the 21st Century* (Chair, **G. Centorrino**)

- **Yuji Yamaguchi** (Daito Bunka University), **Fujio Yamaguchi** (Meiji University)
Financial Impact of the Merger of Tokyo University of Fisheries and Tokyo University of Mercantile Marine: A 20-year Financial Analysis of Whether Merging National Universities is Efficient in Japan
- **Viet Ha Tran Vu** (Conservatoire national des arts et métiers), **Yulia Altukhova-Nys** (Reims Champagne-Ardenne University), **Phu Dao-Le Flécher** (Evry Paris-Saclay University)
Exploratory Study of Climate Change Disclosure Practices in A Historical Perspective: The Case of Danone Group

Session F2: *Clothing, Culture and Stereotypes* (Chair, **S. Lazzini**)

- **Stefania Servalli** (University of Bergamo), **Thomas Hermann** (University of Applied Management Studies Mannheim)
Does the apparel oft proclaim the man? The Little Book of Clothes by Matthäus Schwarz
- **Matteo Molinari** (University of Bergamo), **Jonida Carungu** (London Metropolitan University), **Giuseppe Valenza** (University of Palermo), **Lee Parker** (University of Glasgow)
Beyond the Jokes of the quintessential Italian ‘Ragioner Fantozzi’ - A video-elicitation of 20th Century Accountant’s Stereotype

17h00-17h30 – Closing Remarks and Presentation of AHR 2026 Tokyo