

Collected Abstracts: Research Forum Sessions

AHI

Accounting History

Code: **AHI R01**
Abstract ID: **0925**

Day: **Wednesday**
Time: **16.00-17.30**
Room: **Q201**

**The Vestry Books of Saint Paul's Church of Halifax:
Accounts and Corporate Governance 1759-1784**

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A Royal Foundation endowed by George II and opened for public worship on 2 September, 1750, St. Paul's Church in Halifax, Nova Scotia, is the oldest church of British origin in Canada and was the first cathedral of the Church of England outside the British Isles. The archives of the Parish of St. Paul include a wealth of early records of the Parish, including the original records of the vestry and wardens, the lay governance of the Parish. These records are among the oldest records in English maintained on Canadian soil. A full century before responsible government and Companies Acts, the Parish of St. Paul was among the earliest organizations in Canada where public accountability was required and was actually practiced. This paper presents the findings of an examination of Volume One of the Vestry Books, covering 1759 to 1784, with particular attention to the form and content of accounts and questions of corporate governance.

Code: **AHI R02**
Abstract ID: **1200**

Day: **Wednesday**
Time: **16.00-17.30**
Room: **Q201**

**Five Years of Accounting History Research
in Spain (2001-2005)**

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In recent years accounting history research has reached in Spain a notable level of development. This paper aims to show this fact providing a list as complete as possible of the works published or presented at congresses, as well as dissertations passed at the corresponding universities during the years 2001 to 2005. A distinction is made between the works written in English and Spanish in order to observe the penetration degree of Spanish researchers in the international area. At the same time the works are classified in three kinds according to the number of authors who have performed them: works by one author, by two authors and by more than two authors. This classification is useful to establish the level of team work present among Spanish researchers. Moreover according to the subject matter the works are classified in four main groups: accounting history of the private sector (merchants, manufacturers, bankers, landowners, private institutions, etc.), accounting history of the public sector (state, municipal institutions and official agencies, army, public sector companies, etc.), history of accounting of ecclesiastical institutions (secular church and monasteries), and a residual miscellaneous group. Each group is analysed by itself, offering statistical data. Finally, it is attempted to identify the researchers' nuclei existing in Spain with their peculiar methodology, perspective and approach way when perceptible.

