

AHR Tokyo 2026 – Accounting History Review International Conference

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Accounting History Review International Conference
Accounting History Unbound: Challenging Narratives and Redefining Legacies

Tokyo, Japan | 4–5 June 2026
Meiji Gakuin University, Shirokane Campus

Conference Theme

Accounting History Unbound: Challenging Narratives and Redefining Legacies

The *AHR Tokyo 2026* Conference is organised under the theme “Accounting History Unbound: Challenging Narratives and Redefining Legacies.”

This theme invites scholars to critically re-examine established narratives in accounting history and to explore alternative perspectives that broaden the field’s intellectual and geographical scope.

It encourages contributions that question dominant frameworks, uncover overlooked actors and practices, and reassess the historical foundations of accounting knowledge.

Across diverse empirical contexts—including colonial settings, non-Western traditions, gendered and racialised experiences, and institutional transformations—the conference highlights how accounting history can be reinterpreted through new methodologies, sources, and theoretical approaches.

Welcome

On behalf of the organising committee, it is our great pleasure to welcome you to *AHR Tokyo 2026* – the *Accounting History Review International Conference*.

This year’s conference is organised under the theme “Accounting History Unbound: Challenging Narratives and Redefining Legacies.”

The theme reflects a shared commitment within the accounting history community to critically re-examine established narratives and to broaden the intellectual and geographical scope of the field. The papers presented in this conference engage with this agenda in diverse ways—by uncovering overlooked actors, revisiting historical assumptions, and exploring alternative methodological and theoretical approaches.

The programme brings together contributions that challenge dominant frameworks and highlight the multiplicity of accounting practices across different contexts. From studies of gender, race, and marginalised voices, to analyses of colonial, global, and institutional transformations, the conference demonstrates how accounting history can be reinterpreted through new lenses.

In keeping with the *AHR* tradition, the conference is designed to foster active discussion and scholarly exchange. We encourage participants to engage critically and constructively with the papers and to contribute to an open and collegial academic environment.

We are delighted to host this conference in Tokyo—a city that itself embodies the coexistence of tradition and transformation—and we hope that the setting will further inspire reflection on the evolving legacies of accounting history.

We sincerely hope that you will find the conference both intellectually stimulating and personally rewarding.

Masayoshi Noguchi, Conference Convenor



On behalf of

The Organising Committee

AHR Tokyo 2026

Conference Information

Venue: Meiji Gakuin University, Shirokane Campus, Tokyo

Dates: Thursday, 4 June – Friday, 5 June 2026

Registration Desk: Opens at 08:45 on Day 1

Format: Workshop-style sessions with extended discussion

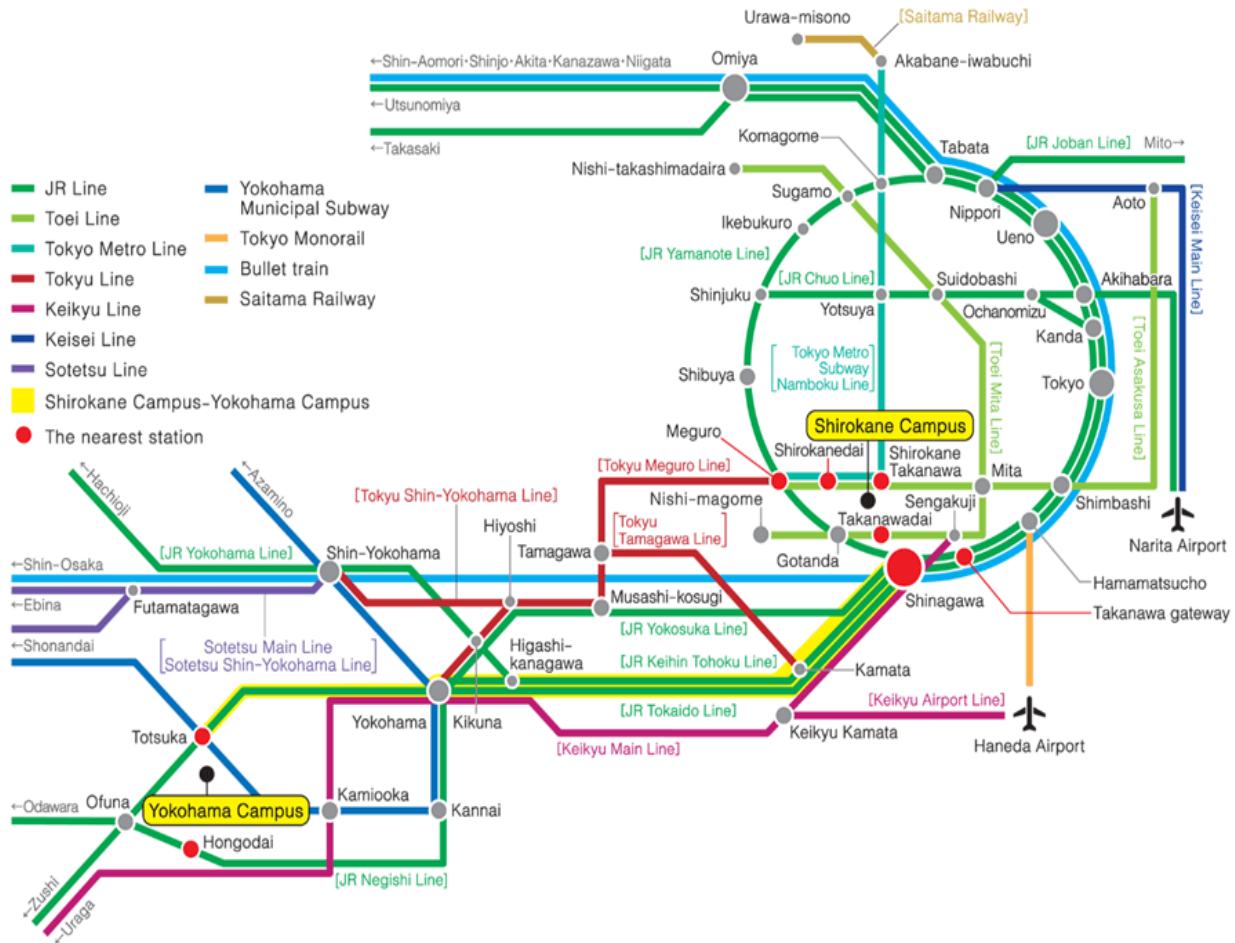
Conference website: <https://ahrw-tokyo.jp/>

Access

Meiji Gakuin University, Shirokane Campus is located in central Tokyo, with convenient access from major transport hubs including Haneda International Airport.

Nearest stations: Shirokanedai / Shirokane-Takanawa.

Travel time from Haneda Airport: approximately 30–40 minutes via the Keikyū Airport Line.



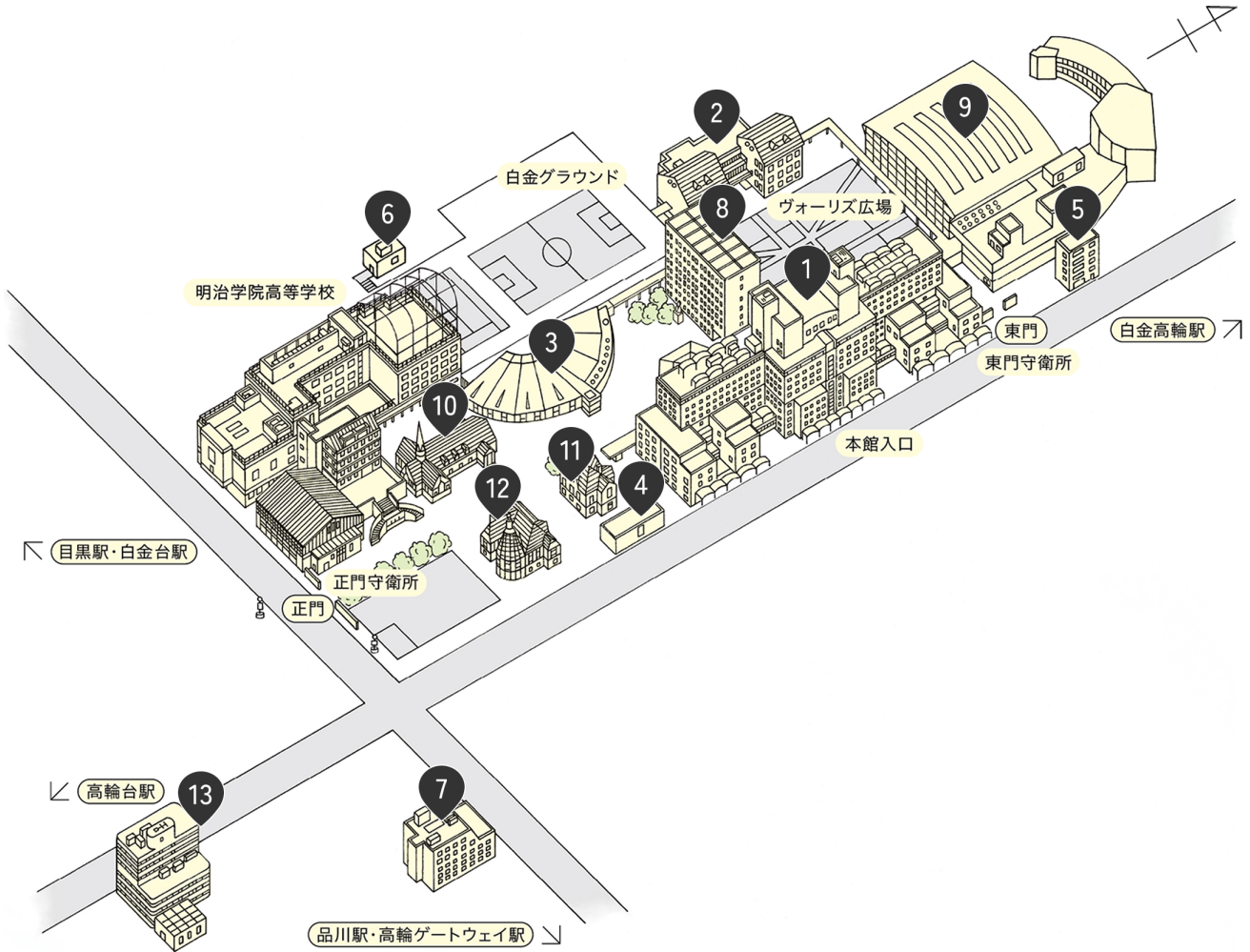
You can reach Meiji Gakuin University's Shirokane Campus from Keikyū Shinagawa Station by following the route shown in the link.

[Shinagawa \(Station\) to Meiji Gakuin University - one way to travel via , and bus](#)

<https://www.rome2rio.com/map/Shinagawa-Station/Meiji-Gakuin-University>

Venue

All conference venues are located on the 8th to 10th floors of the main building of Meiji Gakuin University. The main university building is the building indicated as number 1 on the Meiji Gakuin University Shirokane Campus map below.





The Grand Hall is on the 10th floor of the main building.

Room A (Economics Department Joint Research Room) is on the 8th floor.

Room B (Conference Room 81) is on the 8th floor.

During the conference, luggage such as suitcases can be stored in Conference Room 91 (9th floor of the main building).

Programme Timetable

Day 1 – Thursday, 4 June 2026

Time	Grand Hall (10F)	Room A (8F)	Room B (8F)
08:45	Registration		
09:00–09:15	Opening Remarks		
09:15–10:15	Plenary Panel (Presentation)		
10:15–10:30	Mini Break		
10:30–12:00	Concurrent Session A	Session 1	Session 2
12:00–13:30	Lunch		
13:30–14:30	Concurrent Session B	Session 3	Session 4
14:30–14:45	Mini Break		
14:45–15:45	Concurrent Session C	Session 5	Session 6
15:45–16:15	Coffee Break		
16:15–17:15	Concurrent Session D	Session 7	Session 8
17:15–17:30	Mini Break		
17:30–18:30	Plenary Panel (Discussion)		
19:30–20:00	Welcome Reception and Japanese Garden Tour		
20:00–22:00	Conference Banquet		

Day 2 – Friday, 5 June 2026

Time	Grand Hall (10F)	Room A (8F)	Room B (8F)
08:45–09:45	Concurrent Session E	Session 9	Session 10
09:45–10:00	Mini Break		
10:00–11:00	Concurrent Session F	Session 11	Session 12
11:00–12:30	Lunch		
12:30–13:30	Concurrent Session G	Session 13	Session 14
13:30–13:45		Mini Break	
13:45–14:15		Closing Remarks	
14:15–19:45	(Optional) Conference Excursion		

Session Details: Thursday, 4 June 2026

Plenary Session: 09:00 to 10:15

Opening remarks (Grand Hall): 09:00–09:15

Chair: Masayoshi Noguchi (Tokyo Metropolitan University, Japan)

- *Professor Hiroaki Ohno, Vice-President, Meiji Gakuin University, Japan*
- *Professor Eiichiro Kudo, Former President of the Japan Accounting History Association, Seinan Gakuin University*
- *Professor Cheryl S. McWatters, University of Ottawa, Canada (Editor, Accounting History Review)*

Plenary Panel (Grand Hall): Presentation: 09:15–10:15

Panel Title: “The Development of the Retail Industry since the 1950s and its Impact on Accounting”

Keynote Speakers:

- **From Purchasing to Concessions: The Reconfiguration of Accounting Models in Japanese Department Stores**

Professor Rika Fujioka (The University of Tokyo, Japan)

- **Tax Policy and the American Shopping Center Boom in the Postwar Era**

Dr. Vicki Howard (University of Essex, UK and Business History Conference, USA)

- **Accounting Standards and the Management Strategies of Japanese Retail Firms**

Professor Akira Usui (Waseda University, Japan)

Moderator:

- Professor Yasuhiro Shimizu, Kobe University, Japan

Concurrent Session A: 10:30 to 12:00

Session 1 – Japanese Accounting in Historical Perspective (Room A)

Chair: Eri Kanamori (Ritsumeikan University, Japan)

• **Accounting as Moral Governance in Edo Era Japan: Confucian Ethics and Stakeholder Management in Merchant Houses**

Orie Miyazawa (University of Kent, UK)

• **Cost Management and Mineral Budget and Accounts at Furukawa Nikko Copperworks 1906–1913**

Fujio Yamaguchi (Meiji University, Japan)

Yuji Yamaguchi (Daito Bunka University, Japan)

• **Gendered Professionalisation and Pioneer Women in Accounting: The Case of Japan**

Ryoko Shinoto (Osaka University of Economics, Japan)

Session 2 – Accounting beyond the Ledger (Room B)

Chair: David Klein (Ludwig-Maximilians-Universität München, Germany)

• **From Ledger to Chronicle: Accounting Practices and Historical Language in Venice 1350–1550**

Giorgio Lizzul (University of Vienna, Austria; Harvard University, USA)

• **Between Ledger and Lesson: Venetian Tariffs, Tuscan Notebooks, and the Pedagogies of Commerce in Renaissance Italy**

Stefano Locatelli (University of Milan, Italy)

• **Of Numbers and Practices: The Emergence of a Culture of Commerce and Accounting in Late Medieval Italy**

Raffaele Danna (Sant'Anna School of Advanced Studies, Pisa, Italy)

Stefano Locatelli (University of Milan, Italy)

Andrea Papi (Sant'Anna School of Advanced Studies, Pisa, Italy)

Lunch (Grand Hall): 12:00 to 13:30, including

Presentation of *Accounting History Review* Special Issue

- **“Historical Perspectives on Agriculture and Accounting”**

Special Issue Co-Editors

Sebastian Hoffmann (IESEG School of Management, Paris, France)

Michela Magliacani (University of Palermo, Italy)

Concurrent Session B: 13:30 to 14:30

Session 3 – Governance of Common Resources (Room A)

Chair: Roberto Rossi (University of Palermo, Italy)

• **Towards the Roots of Sustainability: Sharecropping Accounting at the ‘Montelio’ Farm in Early 20th Century Italy**

Michela Magliacani (University of Palermo, Italy)

Sebastian Hoffmann (IESEG School of Management, Paris, France)

Riccardo Mussari (University of Siena, Italy)

• **Beyond the Tragedy of the Commons: Accounting, Community Governance and Marine Sustainability in Historical Perspective**

Simone Lazzini (University of Pisa, Italy)

Arianna Lazzini (University of Modena and Reggio Emilia, Italy)

Salvatore Tallarico (University of Pisa, Italy)

Session 4 – Historical Methods (Room B)

Chair: Kei Okajima (Takushoku University, Japan)

• **A Methodological Essay on Accounting History through the VR Reconstruction of Luca Pacioli’s Summa**

Hideki Murai (Nihon University, Tokyo, Japan)

• **The Iveagh Trust – Accounting and Resilience in Ireland’s Oldest Housing Charity**

Martin Quinn (Queen’s Business School, Belfast, Northern Ireland)

Julie Bertz (Dublin City University, Dublin, Ireland)

Concurrent Session C: 14:45 to 15:45

Session 5 – Accounting and Economic Thought (Room A)

Chair: Carmelo Marisca (University of Messina, Italy)

• **The Real Situation of Settlements in Medieval Japan: Focusing on Bronze Coins and Paper Instruments**

Hisashi Takagi (Osaka University of Economics, Osaka, Japan)

• **Human Capital in Classical Political Economy and Early Nineteenth-Century Accounting**

Dina Lvova (St Petersburg University, Russia)

Session 6 – Accounting for the Public Interest (Room B)

Chair: Thomas Hermann (HdWM University of Applied Management Studies, Mannheim, Germany)

• **Accounting for the ‘Special Public Interest’: The Accounting Thinker Tatsuo Takenaka (1904–1989)**

Eri Kanamori (Ritsumeikan University, Osaka, Japan)

• **Historical Review of Financial Reporting Framework in Japan: Critical Discussion of Regulations and Developments – Over Twenty-five Years**

Manchuna Shanmuganathan (University of Dundee, UK)

Concurrent Session D: 16:15 to 17:15

Session 7 – Accounting Technologies as Cultural Practice (Room A)

Chair: Emil Gehrt (University of Bayreuth, Germany)

• **Double-Entry and Renaissance Fiction: Accounting as a Literary Form in Early Modern Romance-Language Writing**

David Klein (Ludwig-Maximilians-Universität München, Germany)

• **Reading Numeracy through Accounting Sources: The Use of Numerals in European Accounts (14th–17th Centuries)**

Raffaele Danna (Sant’Anna School of Advanced Studies, Pisa, Italy)

Session 8 – Accounting and Diversity in Context (Room B)

Chair: Clemence Garcia (Gakushuin University, Japan)

• **“The Backbone of the Company”: Grace Wayne and the Hidden Financial Leadership of Women in Family Manufacturing (1920s–1970s)**

Ellen Best (University of North Georgia, USA)

Julia Camp (Providence College, USA)

• **Accounting for Alcohol in Vietnam: The Société Française des Distilleries de l’Indochine and the Vietnamese Distilleries**

Huy Le (University of Messina, Italy)

Carmelo Marisca (University of Messina, Italy)

Nicola Rappazzo (University of Messina, Italy)

Plenary Panel (Grand Hall): Discussion: 17:30–18:30

Panel Title: “The Development of the Retail Industry since the 1950s and its Impact on Accounting”

Keynote Speakers:

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Professor Akira Usui (Waseda University, Japan)

Moderator:

- Professor Yasuhiro Shimizu, Kobe University, Japan

Plenary Discussion Session: Purpose

The three plenary papers presented in the morning session analyse changes in retail business models and accounting practices from complementary historical perspectives, including supplier–retailer relations, tax policy, and accounting standard reform such as IFRS-based revenue recognition.

While each presentation is necessarily brief, together they raise a shared conceptual issue: accounting operates not merely as a technical or managerial device, but as **an organisational capacity embedded in specific economic, social, and regulatory contexts**.

This plenary discussion session has therefore been arranged to synthesise the three contributions and to explore their common implications for understanding the historical role of accounting in shaping retail organisations and markets.

Session Details: Friday, 5 June 2026

Concurrent Session E: 08:45 to 09:45

Session 9 – Accounting and Colonisation (Room A)

Chair: Yuta Sumi (Hiroshima University of Economics, Japan)

• **Which Method to Employ? A Comparative Analysis of Two Account Books in Sixteenth-Century Spanish Mexico**

Takeshi Fushimi (Keio University, Japan)

• **The Significance of the “Farm Bookkeeping Campaign” in the Context of Japanese Colonialism**

Masato Nakamura (Chukyo University, Japan)

Session 10 – Accounting in the Service of the State (Room B)

Chair: Michael Heller (Northumbria University, UK)

• **Accounting as a Technology of the Medical Gaze: The Case of Military Hospitals in 19th-Century Italy**

Emanuela Mattia Cafaro (University of Salerno, Italy)

Valerio Antonelli (University of Salerno, Italy)

Gaetano Rago (University of Salerno, Italy)

Raffaele D’Alessio (University of Salerno, Italy)

• **Accounting for “Ballastexistenzen”. The Thanatopolitics of Forced Sterilisation and Operation T4**

Thomas Hermann (HdWM University of Applied Management Studies, Mannheim, Germany)

Concurrent Session F: 10:00 to 11:00

Session 11 – Early Education to Global Standard Setting (Room A)

Chair: Ryoko Shinoto (Osaka University of Economics, Japan)

- **The Growth and Nature of Commercial Education in London, 1880–1914**

Michael Heller (Northumbria University, UK)

- **The Decision-Making Process of Voluntary Adoption in Japan: From the Perspective of the Incremental Institutional Change Model**

Kensuke Ogata (Osaka Metropolitan University, Japan)

Session 12 – Institutional Change in the French Context (Room B)

Chair: Ellen Best (University of North Georgia, USA)

- **The History of Goodwill in the French Legal Doctrine (1789–1982)**

Clemence Garcia (Gakushuin University, Japan)

- **Assessing the Evolution of Sustainability Assurance Practices and Quality: A Longitudinal Study in an International Comparative Perspective**

Phu Dao-Le Flécher (Evry Paris-Saclay University, France; LITEM)

Aurélié Viet Ha Tran Vu (Conservatoire National des Arts et Métiers, France, LIRSA)

Concurrent Session G: 12:30 to 13:30

Session 13 – Industrial and Corporate Accounting in Context (Room A)

Chair: Orié Miyazawa (University of Kent, UK)

• **Government Ownership and the Formation of Budgeting Capabilities: Evidence from Mitsui Mining in Nineteenth-Century Japan**

Yuta Sumi, Hiroshima University of Economics

Chie Sawanobori, Osaka Sangyo University

Yasuhiro Shimizu, Kobe University

Masayoshi Noguchi, Tokyo Metropolitan University

• **Two Centuries of Krupp through the Lens of Value Added Distribution**

Thorben Bonna (Ruhr University of Bochum, Germany)

Rolf Uwe Fülber (University of Bayreuth, Germany)

Emil Gehrt (University of Bayreuth, Germany)

Bernhard Pellens (Ruhr University of Bochum, Germany)

Session 14 – Gender, Labour, and Empire (Room B)

Chair: Hideki Murai (Nihon University, Japan)

• **Accounting Records of Property Claims of Czech Women during the Confiscations following the Defeat of the Estates Uprising in 1620–1623**

Petr Vorel (University of Pardubice, Czech Republic)

• **Gender, Labour, and the Calculative Management of Female Work in Eighteenth-Century Obrajes in Spanish American Colonies**

Roberto Rossi (University of Palermo, Italy)

Closing Session (Room A): 13:45–14:15

Closing remarks, including Presentation of *Accounting History Review* Annual Conference in 2027

Chair: Masayoshi Noguchi (Tokyo Metropolitan University, Japan)

- *Professor Cheryl S. McWatters, University of Ottawa, Canada (Editor, Accounting History Review)*
- *Professor Carmelo Marisca, University of Messina, Italy*

Social Programme

Day 1 – Thursday, 4 June 2026

19:30–20:00 Welcome Reception and Japanese Garden Tour

20:00–22:00 Conference Banquet

Day 2 – Friday, 5 June 2026

14:15–19:45 (Optional) Conference Excursion - visiting Senso-Ji Temple and Tokyo Skytree in Asakusa, taking a chartered coach.

Organising Committee

Joint Convenors:

Masayoshi Noguchi, Tokyo Metropolitan University, Japan

Takashi Kitaura, Meiji Gakuin University, Japan

Jumpei Yamada, Meiji Gakuin University, Japan

Committee Members:

Professor Cheryl S. McWatters, University of Ottawa, Canada (Editor, *Accounting History Review*)

Professor Eri Kanamori, Ritsumeikan University, Japan

Professor Mitsunori Kasukabe, Hokkaido University, Japan

Professor Eiichiro Kudo, Seinan Gakuin University, Japan

Professor Tsunehiko Nakamura, St. Andrews University, Japan

Professor Kei Okajima, Takushoku University, Japan

Professor Chie Sawanobori, Osaka Sangyo University, Japan

Professor Yasuhiro Shimizu, Kobe University, Japan

Professor Ryoko Shinoto, Osaka University of Economics, Japan

Professor Takeshi Sugita, Osaka University of Economics, Japan

Professor Yuta Sumi, Hiroshima University of Economics, Japan

Professor Sadaharu Takeshima, Kanazawa University, Japan

Sponsoring Organisations:

