

Dear colleagues, dear friends,

For the announcement of the result of this first Joseph Colleye Accounting History Prize, I would of course have preferred that we were all together in Lyon, where Nicolas Guilhot and the entire board of the AHMO had prepared a fabulous program for us, on the occasion of the 25th anniversary of these *Journées*. But circumstances decided otherwise!



As you know, it is thanks to the generosity of the *Fonds Joseph Colleye*, a non-profit association which bears the name of the founding president of the Belgian professional accountants' body *Ordre des Experts-comptables et comptables brevetés de Belgique*, that we were able to create this prize. Today, in Lyon, we were supposed to pay a well-deserved tribute to Joseph Colleye, we will do it next year, during the JHMO which will take place in Mulhouse. Today, I don't want to be too long and make you wait too long.

However, I must say a few words about how the winning article was chosen. At the end of the call for applications, nine articles were proposed to us but only eight fulfilled the required conditions and were selected and submitted to the jury. It is interesting to underline the international character of the participation, since one finds among the authors four British, three French, two Italians, two Russians, one Spanish and one American. Here is the list:

- Adamo, S., Alexander, D., & Fasiello, R. (2019). Time and accounting in the Middle Ages: An Italian-based analysis. *Accounting History*.
- Baker, C. R. (2019). What can Thomas Jefferson's accounting records tell us about plantation management, slavery, and Enlightenment philosophy in colonial America? *Accounting History*, 24(2), 236–252.
- Fabre, A., & Labardin, P. (2019) Foucault and social and penal historians: the dual role of accounting in the French overseas penal colonies of the nineteenth century, *Accounting History Review*, 29:1, 1-37.
- Jerman, L. & Labardin, P. (2018). D'une instrumentalisation de la prudence. La revente du parc immobilier de Manufrance (années 1970-années 1980). *Entreprises et histoire*, 92(3), 59-72.
- Kuter, M., Sangster, A., & Gurskaya, M. (2019). The formation and use of a profit reserve at the end of the fourteenth century. *Accounting History*.
- McBride, K. (2019). Minding their Ps and Qs; the Royal Navy purser and accounting and governance, 1731–1808. *Accounting History*, 24(3), 402–424.
- Moreno, A., & Quinn, M. (2019). The influence of institutional factors on corporate narratives: A thematic content analysis of Guinness. *Accounting History*.
- Sangster, A. (2018) Pacioli's Lens: God, Humanism, Euclid, and the Rhetoric of Double Entry. *The Accounting Review*, 93(2), 299-314.

To decide between them, I wanted to constitute an equally international jury., this is how seven nations are represented: Australia, Belgium, Spain, France, Italy, Portugal and the United Kingdom. I wanted, as much as possible, to avoid any suspicion of conflicts of interest, which prevented me, for example, from proposing to Cheryl McWatters, our president, as well as to Béatrice Touchelay, our former president, to participate in it, because both are editors of accounting history journals. Finally, the members of the jury had to be sufficiently familiar with the two languages in which the articles proposed could be written: French and English. I thus assembled a jury of 14 people:

Trevor Boyns, Cardiff University
Ignace de Beelde, Universiteit Gent
Roberto di Pietra, Università di Siena
Eddy Félix, Expert-comptable à Braine-le-Château, Belgique
Delfina Gomez, Universidade do Minho, Braga
Keith Hoskin, University of Birmingham
Alessandro Lai, Università di Verona
Yannick Lemarchand, Université de Nantes
Frances Miley, University of Sussex
Marc Nikitin, Université d'Orléans
Anne Pezet, HEC Montréal
Begoña Prieto, Universidad de Burgos
Andrew Read, University of Sussex
Henri Zimnovitch, Conservatoire national des Arts et métiers, Paris

One jury member deserves a particular attention, Eddy Félix, one of the very few professional accountants who has participated in our events for fifteen years and to whom I must give special thanks. It is indeed thanks to his action and to the audience he enjoys within the Belgian accounting profession that we obtained from the *Fonds Joseph Colleye* the important grant which made it possible to create this prize. A part of this grant is also intended for the promotion and the enrichment of the Nantes University Library's *Fonds d'histoire de la comptabilité* (Accounting History Collection), created from the book collection of Ernest Stevelinck, acquired by the library at my instigation in 1995.

This jury constitutes a fairly varied panel, in terms of themes and methodologies regarding accounting history research, and its members were free to choose their classification criteria. For the sake of neutrality, I gave them no other directive than to tell me which were, for each of them, the three best articles, specifying their order of preference. They carried out this selection work in a very serious and very thorough manner, and all stressed the high quality of the articles submitted and the difficulty of making choices. Nevertheless, they did, and I thank them very warmly for the work they have done.

That said, which article won the award and who wrote it?

There is one article whose victory is undeniable because he has been classified seven times in first position and four times in second position.

It is the article by Antoine Fabre and Pierre Labardin published in 2019 in *The Accounting History Review*. All those who voted for this text, or 11 jury members out of 14, appreciated

its originality, its methodological and conceptual rigor, and its contribution to understanding the historical multiplicity of the roles of accounting. This work is based on a rich archival material that has hitherto been little explored by accounting historians.

On behalf of the jury and on behalf of the AHMO, I congratulate them for this well-deserved and indisputable success.

But I wouldn't want to finish without mentioning the title and the author of the article that came in second, being ranked three times first, three times second and four times third: the Alan Sangster's article on Luca Pacioli, published in 2018 in *The Accounting Review*, a journal which does not often publish historical articles! It is a very in-depth work that sheds new light on the Summa and allows a real re-appreciation of the role of Luca Pacioli in the development of accounting techniques and their teaching. Well done Alan!

I will not go further in the ranking because no article stands out from the others in a sufficiently significant way.

I return to the winners, Antoine Fabre and Pierre Labardin. This award is not purely honorary, and they will soon receive, from the AHMO treasurer, Dragos Zelinschi, a check for € 1,500.

It is also planned to give each of them a diploma attesting to their success, but I thought that instead of using postal delivery, we could do it, in a way that will be both more solemn and more convivial, on the occasion of the next JHMO, at the same time as the presentation of the Prix Joseph Colleye 2021. I hope they will have the patience to wait until then but, in any case, they can already add a line to their respective CVs!

Before leaving you, I once again congratulate the laureates, I thank all the candidates, as well as all the members of the jury, the *Fonds Joseph Colleye* and finally Nicolas Guilhot who, after having given so much for the preparation of the JHMO 2020, has unfortunately had to announce its cancellation.

See you in 2021 in Mulhouse, for the next JHMO. In the meantime, take care of yourselves!

Yannick Lemarchand
Honorary President of the AHMO