

Dear colleagues, dear friends,

After a simple video posted on the AHMO website last year, the proclamation of the result of this second Joseph Colleye Prize will be made by videoconference and therefore live, which is already progress! I hope that next year we will finally be able to present this award in a more convivial atmosphere, during the 27th JHMO which will take place in Lille.



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 Mulhouse, we were supposed to pay a deserved tribute to Joseph Colleye, which we had not already been able to do in Lyon, so it will be for next year in Lille. 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, ten articles were proposed to us but only nine fulfilled the required conditions and were selected and submitted to the jury.

Here is the list:

- Capelo M., Araújo P. (2019). Ad hoc accounting and accountability for the local governance of an epidemic crisis: the yellow fever in Cadiz in 1800. *De Computis - Revista Española de Historia de la Contabilidad*, 16 (2), 42-68.
- Gervais P. (2020). From 'pure Satisfaction and Curiosity' to the 'particular gain or loss upon each article': early modern philosophies of accounting in English accounting textbooks, *Accounting History Review*, 30 (3), 263-289.
- Hoffmann, S., & Walker, S. (2020). Adapting to Crisis: Accounting Information Systems during the Weimar Hyperinflation. *Business History Review*, 94 (3), 593-625.
- Kuter M., Gurskaya M., Aleinikov D. (2020). The earlier synthetic balance sheet of Datini's company in Avignon (1410): the combined accounting system. *De Computis - Revista Española de Historia de la Contabilidad*, 17 (1), 7-35.
- Leão F., Gomes D., Carnegie G.D., (2019). The portrayal of early accountants in nineteenth century Portuguese literature, *Accounting, Auditing & Accountability Journal*, 32 (2), 658-688.
- Mari, L. M., Picciaia, F., & Sangster, A. (2020). Manzoni's sixteenth-century 'Quaderno Doppio': The evolution of accounting education towards modern times. *Accounting History*, 25 (4), 580-601.

- Pedroso C. N., Cosenza J. P., Donoso-Anes A. (2020). The Portuguese Royal Treasury: Management, Taxation and Accounts Control in the Johannine Period (from 1814 to 1820). *De Computis - Revista Española de Historia de la Contabilidad*, 17 (1), 119-157.
- Sidorova M, Nazarov D, Vakhrushina M. (2019). The Enlightenment as determinant of accounting change: The case of royal estate bookkeeping during the reign of Catherine II. *Accounting History*, 24 (2), 185-211.
- Xu Y. & Xu X. (2019). Global circulation and local adaptation of tax models: business tax in China, 1931–1949. *Accounting History Review*, 29 (3), 347-367.

Like last year, we must underline the international character of the participation since Germany, Australia, Brazil, China, Spain, France, Italy, Portugal, the United Kingdom and Russia, are represented. And to decide between them, we have an equally international jury, made up of 15 specialists:

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

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.

This year the competition was tighter than last year when Fabre and Labardin's article was almost unanimously chosen. Several papers were ranked fairly well but there is only one of course which wins the prize, it is the only one which appears in the Top3 of 8 of the members of the jury and the only one which has been classified four times in first position.

Which article is it and who wrote it?

It is the article by Mariló Capelo and Pedro Araújo from the Universidad de Cádiz, published in 2019 in *De Computis - Revista Española de Historia de la Contabilidad*. All those who voted for this text appreciated its originality and as one of the members of the jury put it, "the article is of extraordinary relevance and actuality". However, it was written and published before the pandemic started, which only adds to its merits! And this "actuality" cannot conceal the intrinsic qualities of the article, which is based on in-depth archival work and which perfectly shows what role accounting can play in such a crisis situation.

On behalf of the jury and on behalf of the AHMO, I congratulate the authors for this well-deserved success. This award is not purely honorary, and they will soon receive, from the AHMO treasurer, Dragos Zelinschi, a check for € 1,500.

Before leaving you, I thank all the candidates and congratulate them on the quality of the articles they submitted, as well as I thank all the members of the jury, the Joseph Colleye Fund and finally Régis Boulat and Marc Bollecker, the organizers of these 26th JHMO.

See you in 2022 in Lille, for the next JHMO. In the meantime, take care of yourselves!

Yannick Lemarchand
Honorary President of the AHMO

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.