

Laudatio Yannick Lemarchand

I. De Beelde

The 2008 Sarton medal is awarded by the Faculty of Economics and Business Administration to Prof. Dr. Yannick Lemarchand of the University of Nantes.

This distinction is awarded to Prof. Lemarchand for his contributions to the study of the history of accounting.

Prof. Lemarchand received his Masters degree in Economic Sciences in 1969. Two years later, he obtained an additional degree in Logic, Epistemology and History of Science and Technology. He started his academic career as a lecturer in the University of Nantes. After successfully defending his doctorate in 1993 at the University of Paris XII and passing the *aggregation*, the French state exam that one has to pass before becoming a university professor, in 1995, he became a professor in the Faculty of Law and Economic Sciences at the University of Brest. From 1998 until now, Prof. Lemarchand is professor at the Faculty of Economics and Business Sciences at the University of Nantes.

His teaching interests include accounting, corporate finance, business history and the history of accounting and management. He has held teaching positions at the universities of Rennes, Nantes and Paris Dauphine. He also has been visiting professor at the universities of Burgos and Seville in Spain.

Between 2002 and 2005 he directed the Management Research Centre Nantes-Atlantique (*Centre de Recherche en gestion Nantes-Atlantique*), a research centre of the University of Nantes that includes 10 professors, 22 senior lecturers and 32 doctoral students. In the same period, he also was the head of the Doctoral School in Law and Economics, coordinating 10 doctoral programmes with a total of 360 students defending their PhD's.

His most recent position is directing the Social Sciences and Humanities Research Institute of Nantes, the *Maison des Sciences de l'Homme Ange Guépin*, from July 2005 onwards. It is an independent institution that develops research activities that adopt an

interdisciplinary perspective, combining diverse fields of study such as law, sociology, geography, languages, psychology, economics and management sciences. It is active on the national French level, but also on the international level.

Prof. Lemarchand served or serves on the editorial boards of the *European Accounting Review*, *Accounting, Business and Financial History*, *Accounting Historians Journal*, *Comptabilité-Contrôle-Audit*, *Contabilita e Cultura Aziendale*, *De Computis (Revista Espanola de Historia de la Contabilidad)* and *Histoire et Mesure*. He published or contributed to 6 books and 35 articles.

Prof. Lemarchand is today with us for his work in the field of accounting and management history. Accounting history is a field of study that is currently only marginally present in many of the major international accounting journals. This has been different in the past: *The Accounting Review*, e.g., has published many papers discussing the development of accounting standards and practices and in this way providing input for the development of accounting concepts that are underlying accounting theory. However, the mainstream journals are currently strongly driven by empiricist approaches to accounting and history papers are nowadays mainly published in specialist journals and in a limited number of generalist journals, such as the Australian-based *Abacus* or the UK based *Accounting and Business Research* and *Accounting, Organizations and Society*.

In this context the number of academic accounting history scholars is rather limited in most countries. However there are a few exceptions. In the UK, there is a very active group of researchers, mainly linked to the University of Cardiff in Wales. Also in Spain, the number of accounting academics with a historical perspective is larger than in most countries, partly because of the existence of exceptional archival sources. The third country where there is a rather large group of accounting historians is France. We could even say that there is an active French accounting history school, and Yannick Lemarchand has played an essential role in the establishment of this school. He has been an active member of the scientific committees and the board of the *Association Française de Comptabilité*, the organisation of the French accounting professors with over 200 members. On a wider field, he was the initiator of the transformation of the AFC into the *Association Francophone de Comptabilité*, opening the association to French-speaking accounting academics from all over the world. On accounting history,

he took the initiative in 1995 to organise an annual conference on accounting history, the *Journées d'Histoire de la Comptabilité et du Management*. This successful event not only brought together French accounting history scholars, but also served as a meeting point between French, UK and US academics. Since a few years, Yannick also played an important role in broadening these events from the more narrow accounting perspective, mainly attended by academics coming from economics and business studies departments, to a wider managerial focus, establishing links with business historians rooted in the history departments of the universities.

In 1995, Prof. Lemarchand acquired, on behalf of the University of Nantes, the important collection of old accounting books and manuscripts of the Belgian accounting historian Ernest Stevelinck. This is probably the most important collection in continental Europe and has since been enlarged through donations and acquisitions.

Internationally, Prof. Lemarchand served as convenor for the 11th World congress of Accounting Historians in 2006, an event attended by 160 academics from 20 countries. He received the Basil Yamey price 1994, the Manuscript Award 2002 from the Accounting History Special Interest Group of the Accounting Association of Australia and New Zealand, and was awarded the Hourglass Award of the (American) Academy of Accounting Historians in 2000, for his contribution to the study of the history of accounting.

One of the contributions of Yannick Lemarchand to the study of accounting history relates to the debate on the relation between accounting and the genesis of capitalism. Contrary to Sombart, who considered capitalism and double-entry bookkeeping as 'absolutely in dissociable', Prof. Lemarchand found that at least up to the 19th century, capitalist enterprises actually used two types of accounting: double-entry bookkeeping and a 'financial' system based on the accounting practices of landowners that made traceability of capital flows difficult. This coexistence led to hybrid vocabulary and practices and accounting thought was probably influenced by the merchants' practical experience and their perception of the different uses for certain expenses. Other work focused on the development of cost and management accounting, e.g. drawing attention on the military origins of French management accounting. Yannick Lemarchand also published articles on the role of individuals who contributed significantly to the development of French accounting, such as Emile Rimailho, Jacques

Savary and Mathieu de la Porte. His most recent work includes an analysis of accounting for the slave trade and a French perspective on international accounting congresses.