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**DISTINGUISHED SPEAKER SERIES**

*Assistant Professor Dilfuza Kasimova  
Graduate School of Commerce and Management  
Hitotsubashi University, Japan*



Dr. Dilfuza Kasimova is Assistant Professor at the Graduate School of Commerce and Management, Hitotsubashi University. Her research focuses on the history of accounting practices, and Japanese management accounting. After successfully completing her doctoral studies in February 2012, she was accepted into the Junior Fellowship Program at Hitotsubashi University. She is visiting the Telfer School at the joint invitation of the CGA-Accounting Research Centre and the Father Edgar Thivierge Chair in Business History. Dr. Kasimova has presented her research at the Japan Cost Accounting Association and Japan Accounting Association conferences in Japan, and has been the recipient of several scholarships and awards including the Honjo International Foundation Scholarship, The Melco Foundation Research Grant, and the MEXT scholarship.

***Topic: «Early Management Accounting Practices in Japan – the Case of the Mitsubishi Mail Steamship Company »***

***Abstract:***

After the Meiji restoration, in order to reduce dependence on overseas shipping companies, the Japanese Government started to build a strong national shipping company, providing subsidies and ships to the Mitsubishi Mail Steamship Company. However when the government changed in the 1880s and with high criticism of Mitsubishi's monopoly, the Kyodo-unso Company was established. After severe competition, these companies merged in 1885. Based on historical records, this study demonstrates how the management of operating units (geographically dispersed branches and ships) developed along with changes in the organisational environment (managerial tasks and strategies).