



Società Italiana  
di Storia della Ragioneria

# XV BIENNIAL CONGRESS OF THE ITALIAN SOCIETY OF ACCOUNTING HISTORY

Palermo, October 22-23, 2020

The fifteenth biennial conference of the Italian Society of Accounting History will be held the 22 and 23 October 2020 in the splendid setting of the city of Palermo, the capital of Sicily. In this city, rich in history, culture, art, traditions, scholars, will have the opportunity to present their papers on each area of research of accounting history. The plenary and parallel sessions will be held in Italian and in English (and for the former, a simultaneous translation service will be provided in English). Although research on all areas of accounting history are welcome, three themes are particularly encouraged:

- a) **Accounting and Religion.** Italy is the seat of the papacy and for eleven centuries the Papal State existed on the Italian Peninsular. In its history, Italy has seen the rise of the major religious orders (Benedictine, Franciscan, Jesuit), the most sublime manifestations of sacred art, the mingling of religious and civil power, the *non-expedit*, the agreement between State and Church during the Fascism, the birth of the Vatican State. Virtually every Italian region is full of churches, monasteries and religious works. The conference is therefore an opportunity to enrich the already flourishing debate on relations between Accounting and Religion in all areas: the accounting system of Papal State, of dioceses, parishes, monasteries, religious orders; the influence of religion on accounting practices; church and patronage; moral philosophy, social doctrine of the church and rules of conduct; etc.
- b) **Accounting and the Second World War.** In 2020, the 75th anniversary of the end of the Second World War will take place. In Italian history, Sicily was the first stop by allies in the country's liberation from Nazi-fascist oppression. This double circumstance provides us with the opportunity for stimulating research on all the areas connected to the role played by Accounting in the vicissitudes of war in every country of the world between 1939 and 1945: military budget, military supplies, concentration camp management and imprisonment, government of civilian populations exposed to hunger, bombings, evacuations, reprisals etc.
- c) **History of Accounting Thought.** Palermo is one of the few universities which still focus on the history of accounting thought. The profound changes that have taken place in university institutions, in discursive practices and in discursive formations of Accounting, especially in relation to internationalization pose numerous historiographical and historical problems in the field of accounting thought, especially in Italy. With regard to this area of research, papers are expected to highlight the epistemological, prosopographic, biographical and institutional aspects that have characterized the changes, discontinuities, dispersions and academic strategies of the past that help us understand the present.

Submissions may encompass a wide range of historical periods and draw on an array of methodological and theoretical approaches.

### Submission of contributions

Those interested in presenting their own original and unpublished contribution (even in a preliminary form) at the Congress are invited to submit their work by midnight on **3rd July 2020** either as an *extended abstract* or as a *full paper*, through the dedicated online process which will soon be available on the webpage <https://sisronline.it/> (under construction).

An *extended abstract* must have a minimum length of 1,500 words. The extended abstract must include the objective and rationale of the paper, the structure and methodological approach adopted, the expected results, the contribution of the research and its originality.

A full paper must have a minimum length of 5,000 words and a maximum length of 10,000 words.

Both extended abstracts and full papers must be submitted in Word format.

The authors of accepted extended abstracts will be required to submit the full paper by midnight on **7th September 2020**.

Contributions can be submitted either in **Italian** or in **English**. Papers will be presented in the language of submission.

All submitted extended abstracts and full papers will be evaluated by the Scientific Committee. The evaluation will be based on the relevance of the topic for the advancement of knowledge, originality, clarity of the objectives and research questions, quality of references, and methodological rigor.

### Congress Fees

The congress fees will be approximately 260 euros.

### Congress Venue

The SISR 2020 Congress will be held in Palermo and hosted by the University of Palermo. Social events will occur in historical palaces in the city.