

XIII NATIONAL CONGRESS OF THE ITALIAN SOCIETY OF ACCOUNTING HISTORY

Accounting, Banks and Financial Institutions: Insights from the past

Mantua, 24-25 November 2016

In collaboration with





Università degli Studi di Verona

Call for papers

The last fifteen years have experienced unprecedented enduring discussions about the preponderant role that Finance, Banks, financial Institutions and currency have played in the current structure of the capitalist economy, both at local and global level.

Many scholars and reporters have associated the pervasive role acquired by finance to the adverse effects that led to the explosion of the financial crisis that has dominated the last seven years.

A similarly negative orientation has been associated to unscrupulous finance and market failures that followed the discovery of disastrous corporate scandals. More than a few scholars have repeatedly celebrated the forthcoming demise of banks, as we have known them so far.

Much has been said about banks, financial institutions, the markets they operate in and the relationships with companies and the real economy.

Very little has been written by addressing these topics with the use of the investigation tools of the Accounting History.

If we take into consideration the topics that have been either addressed in the previous congresses of the Italian Society of Accounting History, or debated in the "Contabilità e Cultura Aziendale - Accounting and Culture" journal, and in other international specialized journals, it is evident how limited the contributions dedicated to history are, or rather to the stories of banks, financial institutions, and insurance companies, almost as if what is a reality in terms of business, economy,

management, relationships and people has been ignored because it seemingly could or should not engage scholars of Accounting History and experts in business economics.

We deem, on the contrary, that the stories that could be examined would make available to scholars an extremely wide richness of events and narrations. First of all in terms of time, since we can date back to the XV century, secondly in terms of geography, as it is possible to make references to any local, national, regional or world context.

The variety of stories worthy to be studied may concern central banks, public banks, private banks and not-for-profit banks, as well as supranational and non governmental institutions. In addition to banks, other financial institutions that operated throughout history may be considered, including insurance companies.

The stories may be focused on the rich accounting archives of financial institutions, as well as be oriented to the analysis of documents, not necessarily of accounting nature, concerning managerial, management and organizational profiles.

The world of banks and financial institutions can also allow to understand, in an indirect way, the close relation with financed subjects (States, Monarchies, entrepreneurs, state-owned enterprises, specific industrial sectors etc.), or the connection with specific historical events (wars, military campaigns, geographical discoveries, colonial conquests, epidemics, etc.).

Finally, although not exhaustively, the history of banks and financial institutions allows re-enact the role of men and women that either worked in or dealt with them, thus favoring the development of small territories or whole nations.

The XIII SISR national congress aims at seizing the opportunity to debate over a theme that, also at international level, has not yet found an adequate attention in the Accounting History.

Therefore, expected contributions should address:

- a) the history of banks, financial institutions and insurance companies, whatever their operational dimensions, legal characteristics, historical and geographical location (either in Italy or abroad);
- b) the history of specific financing and restructuring operations, and corporate bailouts:
- c) the history of relations between banks and States, sovereigns, state-owned enterprises, companies and entrepreneurs;
- d) the history of specific operations, initiatives, scandals and failures involving banks and financial institutions;
- e) the biographies of bank or other financial institution men and women;
- f) the theoretical and doctrinal contribution about banking in the context of business economics.

Submission of contributions

Those interested in presenting their own original and unpublished contribution (also in preliminary form) at the Congress are invited to submit their work by midnight of 18th July 2016, either as an extended abstract or as a full paper, through the dedicated online process soon available on the webpage www.sisr2016.it (under construction).

An **extended abstract** must have a minimum length of 1.000 words.

The extended abstract must include the objective and the rationale of the paper, the structure and the methodological approach adopted, expected results, the contribution of the research and its features of originality. A **full paper** must have a minimum length of 6.000 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 of **20 September 2016.**

Contributions can be submitted either in **Italian** or in **English** and will be presented and discussed accordingly at the Congress.

The Scientific Committee will evaluate all submitted extended abstracts and full papers. The evaluation will be based on the following elements: consistency with the Congress theme, relevance of the topic for the advancement of knowledge, originality, clarity of the objectives and the questions of the research, quality of references, methodological rigor.

Important dates

Extended abstract and full paper submission start	1 March 2016
Deadline for submission of extended abstracts and	18 July 2016
full papers	
Notification of acceptance for extended abstracts	30 July 2016
and full papers	
Deadline for submission of full papers	20 September 2016
Notification of acceptance to the Congress	10 October 2016
Registration deadline for authors (in order to be	10 October 2016
included in the program)	
Early registration deadline	24 October 2016
Communication of final program	10 November 2016
Deadline for submission of final text version	10 November 2016
Congress dates	24-25 November 2016

Congress Venue

The SISR 2016 Congress will be held in Mantua and hosted at the century-old Accademia Nazionale Virgiliana di Scienze, Lettere e Arti (National Virgilian Academy of Sciences, Letters and Arts), in the Teatro Accademico del Bibiena, (47, Via Accademia, Mantua - ITALY). For further information about the Accademia Virgiliana, please visit the website www.accademianazionalevirgiliana.org

It is worthy to note that Mantua was elected Italian capital of culture in 2016.

Mantua is located in the region of Lombardy, in the plain called Pianura Padana, about 45km south of Verona and 150 km east of Milan; the airport of Verona is very close (35 km); railways connect the city to Verona, Modena and Milan. Brennero Motorway A22 Exit "Mantova Nord" is only 6 km away from the Congress venue. For

further information about the city of Mantua, please visit the website https://it.wikipedia.org/wiki/Mantova

Detailed information about hotels and other Congress related places will be soon available both on the Congress website (www.univr.it/sisr2016) and on the SISR official website (http://www.sisronline.it).



Journal

Contabilità e Cultura Aziendale – Accounting and Cultures
The Official Journal of the SISR will launch a Special Issue on the
Conference topic.

Supported by





Società Italiana dei Docenti di Ragioneria e di Economia Aziendale

