

Accounting and Food

Expo Milan, 13 June 2015

Admittedly, 'Food', besides being a survival daily need for the existence of human beings, has been at the centre of production and trade in the history of mankind. For example, the 'Spices Road' refers to the trade between historical civilizations in Asia, Northeast Africa and Europe, which began to flourish in the XV and XVI century (or similarly the 'Salt Road' during the Roman Empire). In a related manner, maritime republics, such as Amalfi, Ancona, Venice, Genoa, Pisa or Ragusa, have centered most of their economic activities and growth on food trade. When Fabio Besta reported on ancient Italian book-keeping, he did not miss the opportunity to quote the content of Genoa archives, and analyze the well-known 1340 Massari ledgers, which enshrined the much appreciated "Piper", or "Pepper" accounts. Accordingly, food fairs and expositions have been arranged in the major Italian trade centers, and accounting, accountants and merchants played a pivotal role to account for food production and commerce, and consequently control the results on sales on international markets.

More recently 'Food', besides being a physiological need to satisfy, has become a part of the popular culture, that is inextricably embedded into the Made in Italy life-style. Thus, words like "Pasta", or "Pesto", - and others - have entered the global Anglophone dictionaries, thus penetrating international life-styles, and becoming a cultural symbol of well-being, celebration and hospitality.

This said, the interrelations between accounting and food have been hitherto almost totally neglected at an international level. This regret is particularly meaningful with regards to Italy, where 'Food' is one of the main pillars of the 'Made in Italy' Industry, and the so-called Italian life-style. Accordingly, there is still much to learn about the interface of accounting and food under an historical perspective.

The Italian Society of Accounting History (SISR) organizes a Workshop on 'Accounting and Food' - focused on Italy - on 13 June 2015 at Milan Expo.

Topics may include, but are not limited to:

- The role of Accounting, Accountants and Merchants in Food production and international commerce (e.g., Cinnamon, Pepper, Saffron, Grain, Meat, Olive Oil, Sugar, Fish, Wine, Truffle, etc.);
- Accounting and Financial History of Food Fairs and Expositions (e.g., Milan Expo 1906; Maritime Republics' food fairs; etc.);
- Accounting, Business and Financial History of Food producers (e.g. Beer: Peroni, Moretti; Cheese: Parmesan Cheese; Chocolate: Piedmontese Chocolate, or Perugia; Pasta: Barilla, Buitoni, De Cecco; Ham: Parma Ham; Wine: Brolio, Frescobaldi, Florio, etc.).

Potential contributors are encouraged to interpret the above themes broadly, using diverse theoretical and methodological perspectives, to conduct studies whose observation periods' deadline is established at 1980.

All manuscripts proposal (i.e., 1,000-word maximum: Title, Co-Authors, Abstract, Method, Primary Sources) should be sent by 31 January 2015, to Massimo Sargiacomo (msargiacomo@unich.it). The submission deadline for the workshop is 11 May 2015.

The workshop will support the launch of a co-authored refereed volume published by an international UK publisher on "Accounting and Food" under an historical perspective. Guest-editors are: Luciano D'Amico, ldamico@unite.it; Roberto Di Pietra, dipietra@unisi.it; Massimo Sargiacomo, msargiacomo@unich.it.