



XVI ANNUAL CONGRESS OF THE ITALIAN SOCIETY  
OF ACCOUNTING HISTORY

# Crisis, organizations, and society. Experiences from the past, lessons for the future

December 15 - 16, 2022

Hosted by “Department of Business and Economics”  
Parthenope University of Naples



## Call for Papers

The economic downturn of recent years, the increased riskiness of business processes, and the problems related to the present epidemiological situation have made business crises more relevant and widespread.

Company crises, whether being of an internal nature or arising as a consequence of an unfavourable external situation, are a debated topic both in economic-business doctrine and in professional practice. Over the years, several disciplines have examined the phenomenon of crises and deep historical economic shocks, analysing their various aspects, problems and peculiarities in an attempt to contribute to their explanation.

In its myriad forms, the phenomenon of crisis has been a reality for companies since their origin and, thus, is worthy of study from a historical perspective.

In preindustrial society, the term business crisis referred to the financial dimension and the subsequent loss of commercial activity, with the associated links to the concept of bankruptcy. The failure of merchants, causing damage both to creditors and more generally to an orderly coexistence in the cities, opens the way to profiles of historical studies that combine the public and private dimensions and ethical aspects of a trade.

In more recent times, the great depressions of the twentieth century have led to crises in companies, government institutions, nonprofit organizations and banks, which deserve to be investigated not only with reference to individual cases but also to understand the theoretical interpretation formulated by doctrine. As an example, in the Italian context, we could consider the analyses of Zappa (the link between crisis and the theory of the nature of the company) or Amaduzzi (crisis in terms of a pathological phenomenon of the gradual decay of management conditions based on the existence of economic, financial and patrimonial balances).

It should also be pointed out that, in relation to the general corporate crisis, historically, various scholars and professionals have dedicated themselves both to identifying what makes it possible to "turn the tide", that is, to transform a difficult situation into a virtuous process, considering an internal reading of corporate processes and the relationship between the company and the context in which it operates and the problems of managing economic and corporate shocks and their impact on reporting tools and financial representations. These dimensions of inquiry provide an opportunity for the analysis of the outcomes that have emerged from academic research and of the practices adopted in the professional environment.

The study of crises from a historical perspective finds further impetus and motivation in understanding the relationship between the company and its external context and the related processes of deregulation.

An additional dimension of the historical study of crisis is that related to external shocks to the business activity, such as wars, pestilence, famine, natural disasters, health emergencies, and ethical and social problems, all of which have the power of extinction or regeneration in relation to the particular features of the territory in which they develop. The plurality of exogenous phenomena and of the spatial/temporal contexts in which they manifested themselves offer potential lines of inquiry to be investigated.

Historical research is, therefore, the starting point for analysing and interpreting the evolutionary mechanisms that have affected, and in part still affect, the life of companies in the process of transformation and adaptation to changing environmental conditions as well as for promoting an evolution of the dominant approaches in business economics studies, thus, stimulating economic growth and the creation of business value.

The observation, analysis and comparison of past experiences and of the tools already used can be the "generating sap" for the development of new and more advanced models of management and governance to guide companies beyond the current crisis. Companies' actions and operations are nothing more than the "objectification" of the intuitions and ideas of the people who, in various capacities, are involved in managing the company and find expression in the accounting tools and the summaries of the financial statements.

In this sense, the commitment and the intent of this conference are expressed in the desire to offer historical analysis of theories, practices, and business cases in the hope of developing useful contributions to promote a deeper understanding of the crisis and drawing inspiration from useful experiences of the past to prepare lessons for the future of organizations and society.

According to these considerations, the conference proposes to promote, through the interpretative tools typical of Accounting, Business and Financial History, interaction and discussion among

scholars on numerous areas of research aimed at the identification and management of corporate crises of various kinds, both in the private and public sectors. By way of a non-exhaustive list, we would like to mention the following:

- Auditing;
- Accounting;
- Financial reporting;
- Nonfinancial disclosure;
- Management accounting systems;
- Corporate reporting;
- Risk management;
- Corporate governance;
- Ethical and social issues;
- Management tools and business models;
- Corporate finance restructuring;
- Turnaround strategies;
- Public administration;
- Non profit organizations;
- Crisis case analysis.

### **Submission of papers**

Those who are interested in presenting an original and not yet published contribution (even in preliminary form) at the Conference are invited to submit an extended abstract following the online procedure available on the site [www.sisr2022.it](http://www.sisr2022.it). The deadline for submission is 23:59 on September 12, 2022.

The extended abstract must have a maximum length of 2,000 words. In the extended abstract, the Authors must explain the objective and motivation of the paper, the structure and the methodological approach adopted, the expected results, the contribution of the research and the elements of originality.

The extended abstract must be submitted in Word format. Contributions can be submitted in the Italian or English language and will be presented and discussed at the conference according to this choice. The scientific committee will evaluate the extended abstracts submitted for acceptance. The evaluation will be based on the following elements: congruity with the theme of the conference, relevance of the theme for the development of knowledge, innovativeness, clarity of objectives and research questions, quality of literature references, methodological rigor.

Below are the main timelines:

- **NEW** Deadline for extended abstract submission: **September 12, 2022**
- **NEW** Acceptance Notification: **September 19, 2022**
- Registration of authors: October 10, 2022
- Deadline for full paper submission: October 17, 2022