



# Italian Society of Accounting History

## XVIII NATIONAL CONFERENCE

*Milan, December 3-4, 2026*  
*University of Milan-Bicocca*

### **Evolution of Accounting and Accountability Practices in Enterprises, Banks, and Public & Private Entities**

#### **Call for papers**

The Italian Society of Accounting History (Società Italiana di Storia della Ragioneria – SISR) invites scholars, researchers, and doctoral students to submit papers for its forthcoming Conference entitled **“Evolution of Accounting and Accountability Practices in Enterprises, Banks, and Public & Private Entities.”**

The conference aims to promote scholarly discussion on the **historical evolution of accounting and accountability practices across different organizational settings**. Accounting systems are examined not merely as technical tools, but as social and institutional practices embedded in specific historical, economic, political, and cultural contexts. Particular attention is devoted to **enterprises, banking and financial institutions, and public and private entities**, highlighting how accounting and accountability practices have contributed to governance, control, transparency, and legitimacy over time.

### **Topics of Interest**

In line with these considerations, the Conference aims to promote, through the interpretative tools typical of Accounting, Business, and Financial History, interaction and discussion among scholars on numerous research areas related to the Conference theme. As examples, but **not exhaustively**, the following are highlighted:

#### **Historical Development of Accounting Practices**

- Origins and evolution of bookkeeping systems and financial reporting practices
- Historical case studies from enterprises, banking institutions, and governmental entities
- Development and diffusion of cost accounting, budgeting, and management control systems

#### **Accountability and Audit in Historical Perspective**

- Changes in accountability concepts and practices in public administration and private enterprise
- Accountability mechanisms in colonial, post-colonial, and transitional economies
- Historical role of auditing, inspection, and oversight institutions

#### **Banking, Finance, and Regulation**

- Evolution of accounting and financial disclosure in banks and financial intermediaries
- Regulatory and institutional transformations and their impact on accounting practices
- Financial crises, scandals, and the development of accountability and control frameworks

#### **Technology and Innovation in Accounting**

- Impact of mechanization, information technologies, and digitalization on accounting practices
- Use of archival accounting records and innovative digital tools in historical research

### **Social, Political, and Cultural Dimensions of Accounting**

- Accounting as a tool of governance, power, control, and social influence
- Cross-cultural and international comparisons of accounting traditions
- Historical development of the accounting profession, including education, professionalization, and ethics

### **Methodologies in Accounting History**

- Advances in archival research methods and source interpretation
- Oral history, narrative analysis, and historiographical approaches
- Interdisciplinary perspectives integrating sociology, economics, law, anthropology, and related fields

## **Presentation of Contributions**

Those who are interested in presenting their original contribution at the Conference (even in preliminary form) are invited to submit an extended abstract by 11:59 PM on June 30, 2026, following the online procedure there will be soon available on [www.sisr2026.it](http://www.sisr2026.it).

The extended abstract must not exceed 2,000 words and should outline the objective and motivation of the paper, the structure and methodological approach adopted, the expected results, the research contribution, and the elements of originality. The extended abstract must be submitted in Word format. Contributions can be developed in either Italian or English and will be presented and discussed at the conference based on this choice.

The scientific committee will evaluate the extended abstracts based on the following elements: relevance to the conference theme, significance of the theme for knowledge development, innovativeness, clarity of objectives and research questions, quality of literature references, and methodological rigor.

For contributions in English, a **Special Issue** is planned by the SISR Journal "Accounting and Cultures."

## **Save the dates**

### **June 30, 2026**

Deadline for extended abstract submission

### **July 10, 2026**

Notification of extended abstract acceptance

### **October 10, 2026**

Deadline for full paper submission

### **September 30, 2026**

Early registration deadline

### **October 31, 2026**

Registration deadline

### **December 3-4, 2026**

SISR 2026 Conference

## **Fees**

**Early registration:**  
200 euro + VAT

**Regular registration:**  
250 euro + VAT

**Phd and Post Doc student:**  
150 euro + VAT

**Accompanying person:**  
110 euro +VAT