International Congress of Accounting History

The Cultural and Social Dimensions of Accounting:

An Historical Perspective

Porto, October 10-11, 2024





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CALL FOR PAPERS

Portugal has a long and rich history and, in recent decades, accounting history research has increased in popularity among Portuguese academics. As always, there are many interesting possibilities for future historical accounting research. The Portuguese Order of Certified Accountants aims to contribute to the development of accounting history research through the organisation of a Congress where international and Portuguese researchers, from accounting and other fields, can discuss and debate research topics and interests, assist each other, as an international community, in the development of their research, and provide a stimulus for cross-national collaboration.

For the First International Congress of Accounting History, the broad theme "The Cultural and Social Dimensions of Accounting: An Historical Perspective" has been adopted. The international accounting literature has generally assumed a conception of accounting that goes beyond its understanding as a mere technical practice. Rather than a neutral and technical devise whose aim is to support decision-making, accounting is foremost a social and institutional practice. Its pervasive and enabling attributes, especially pertaining to ascertaining how it impacts on organisational, cultural and social functioning, widen the possibilities for accounting history research. From an historical perspective, the cultural and social dimensions of accounting may contribute not only to a better understanding of the role it has played in society in the past, but also to comprehend how accounting may contribute to dealing with the challenges faced globally in the present.

Accordingly, submissions are encouraged based on empirical studies, case studies and different times and spaces where the cultural and social dimensions of accounting are explored. Expected contributions should address, but are not limited to the following issues:

- $\hbox{- The history of cultural organizations through their accounting practices;}\\$
- $\hbox{- The role of culture in the development of accounting practices and accounting knowledge;}\\$
- The interface of accounting and society, such as relating to cultural and social events;
- The history of social movements through an accounting perspective;
- The history of cultural movements through an accounting perspective;
- The roles of accounting within different organizations that play a cultural or social role in society, such as hospitals, museums, churches, monasteries, theaters, and so on;
- Accounting past's and the exploitation of or the preservation of the natural environment;
- The role of accounting in periods of financial crises and natural disasters;
- The social role of accounting in periods of famine, plagues and diseases;

Submission of contributions

Scholars interested in presenting their own original and unpublished contribution (also in a preliminary form) at the Congress are invited to submit their work by midnight on 12 April, 2024 as a full paper by means of the dedicated online process that will shortly be available on the webpage of the Portuguese Order of Certified Accountants, see: https://www.occ.pt/. A full paper must have no less than 6,000 words and a maximum length of 10,000 words. Full papers must be submitted in pdf format.

Contributions can be submitted either in the Portuguese or English languages and will be presented and discussed accordingly at the Congress. All submitted papers meeting the above word length criteria will be evaluated by the Scientific Committee. The evaluation will be based on the following elements: relevance of the topic for the advancement of knowledge, originality, clarity of the objectives and research questions, quality of references, methodological rigor.

Deadlines

Full paper submission	12 April 2024
Notification full paper acceptance	1 June 2024
Early bird registration	30 June 2024
Full paper submission deadline	15 July 2024
Final Registration	30 July 2024
Congress dates	10-11 October 2024

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