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Call for papers

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**Società Italiana di
Storia della Ragioneria**
Italian Society of Accounting History

Contabilità
e Cultura Aziendale
Accounting and Culture



First “International Seminar of Accounting History” (ISAH)

Siena, December 3-4, 2015
Piazza San Francesco, no. 7



Department of Business and Law
University of Siena

Supported by



**Accademia Italiana di
Economia Aziendale**



**Società Italiana dei
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dei Dottori Commercialisti
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14th WORLD CONGRESS OF ACCOUNTING HISTORIANS

PESCARA, ITALY, 25-27 JUNE 2016



Much time has passed since the "Fourth International Congress of the History of Accountancy" was successfully organized in Pisa in 1984 by Tito Antoni. The University Gabriele d'Annunzio (www.unich.it) and its Department of Management and Business Administration (www.dea.unich.it) are proud to host in 2016 the *World Congress of Accounting Historians* (www.wcah2016.org) which will take place in Pescara, the trendy Italian seaside resort.

Supported by the Italian Society of Accounting History (SISR), the 14th WCAH will provide an international platform for scholars from around the world to present and discuss research across the full range of accounting history topics and methodological and theoretical perspectives.

Conference Key-note Speakers

We are especially honored and proud to have as key-note speakers:

- *Peter Miller* (London School of Economics and Political Sciences);
- *Gary J. Previts* (Weatherhead School of Management - Case Western Reserve University);
- *Stephen P. Walker* (Business School – University of Edinburgh).

Accounting History Symposium

A symposium will be organized as a pivotal session of the WCAH, where a panel of distinguished editors and delegates representing accounting history journals will be represented. The symposium will focus on the status of research in the field, and trends in the worldwide research agenda.

Submission of Papers

Papers in all fields of accounting history research are invited. Full papers are to be submitted in English by January 11, 2016, and will be subject to the refereeing process. Scholars will be able to submit papers since September 29, 2015 through the submissions form page, and we plan to send papers to review as they are submitted. Accepted papers will be assigned to parallel sessions. All accepted papers will be published on the conference website (www.wcah2016.org), as refereed conference proceedings, unless otherwise advised.

Submission details

- All papers to be submitted electronically by conference website: www.wcah2016.org;
- All papers should be submitted in PDF format;
- Papers should be 15,000 words or less;
- Only full papers will be considered for refereeing;
- All papers submitted are subject to a blind peer review.

Conference information and inquiries

Conference information and inquiries may be directed to the Convenor, Massimo Sargiacomo, University G. d'Annunzio, at the following e-mail address: msargiacomo@unich.it

Accounting History

Call for Papers: Special Issue Accounting History and the Enlightenment

In 1784, Immanuel Kant wrote an essay entitled: “*Answering the Question: What is Enlightenment?*” (German: “*Beantwortung der Frage: Was ist Aufklärung?*”). The initial paragraph of Kant’s essay defined a lack of enlightenment as existing when people failed to think for themselves, not because of a lack of intellect, but rather due to a lack of courage. Kant’s essay addressed the reasons for a lack of enlightenment and the preconditions necessary to make it possible for people to enlighten themselves. He argued that all religious and state dogmatism and paternalism would need to be abolished and people given the freedom to use their intellect before enlightenment could be said to exist. Of course, Kant’s essay does not constitute a full description of the “Enlightenment”, which is a much broader term encompassing social, political, cultural and economic transformations that began in Europe in the 18th century and which have arguably determined who we are, what we think, and how we act today.

In historical accounting research, references to the Enlightenment have been relatively uncommon. For one example, in a doctoral dissertation published by Juan Baños Sánchez-Matamoros in 2002 at the Universidad Pablo de Olavide in Seville, Spain, there was a central reference to the *Ilustrados* (“Enlightened ones”) in the court of Carlos III in Spain in the 18th century. In this dissertation, Baños argued that the *Ilustrados* were following the Enlightenment trend of European philosophy, associated with works of Locke, Voltaire, Diderot and Kant during the 17th and 18th centuries. Enlightenment philosophy was highly critical of all forms of traditional authority, particularly those associated with religion and feudalistic or aristocratic society. Enlightenment thinking sought to replace fear and superstition with “truth” and the establishment of a new social order based on reason, natural law and political democracy.

Many historians have regarded the process of Enlightenment as being linear and irreversible; however, more recent authors such as Adorno and Horkheimer have argued that there have been contradictory and even dangerous aspects to the process of Enlightenment. Even more recent scholars such as Habermas, Foucault and Lyotard have expressed skepticism about the grand narratives associated with the Enlightenment, which promise that humanity will be liberated through the pursuit of rational knowledge.

This Call for Papers is intended to encompass a wide range of historical periods and methodologies, ranging from research that might trace the evolution of Enlightenment philosophy as an emancipatory project which arose in the 18th century and the resultant effects on political revolutions in France, the United States, Latin America, and in other countries, along with the apparent intertwining between Enlightenment thought and the ideas of the Industrial Revolution and the rise of capitalism. Papers might also address the contra movements against Enlightenment philosophy which developed during the 20th century, resulting in totalitarian dictatorships, two world wars and multiple regional conflicts. Finally, papers might address the more recent treatment of the Enlightenment as an object of skepticism among post-modern critics.

This special issue will welcome papers on the theme, including on the following potential topics:

- Is there a “grand narrative of accounting” which parallels the Enlightenment grand narrative? Is accounting itself an enlightened practice?
- Given the clear relationship between Enlightenment thought and the political revolutions of the late 18th and 19th centuries, have there also been relationships between Enlightenment thought and the rise of capitalism? What role has accounting or accountants played in this process?
- Given the widespread use of accounting technologies (including double-entry bookkeeping) in 18th and 19th century Great Britain, for instance, what are the interrelationships between political and economic liberalism and accounting?
- What role has accounting played in the totalitarian contra movements against the Enlightenment, which occurred during the 20th century?
- What have been the determinants of accounting emergence and change and the implications of accounting on organizational and social functioning and development, especially from the 18th century to the 20th century?
- How have accountants contributed to, or benefitted from, Enlightenment thought?
- Are debates among those who support and those who criticize Enlightenment thought paralleled in some sense by debates among supporters of traditional accounting history and new accounting history?

Papers written in English and in accordance with *Accounting History* style guidelines should be submitted electronically by 31 October 2016 as per the submission instructions on the journal website: <http://ach.sagepub.com/>

The special issue is scheduled to be published in late 2017/early 2018 (with papers uploaded onto OnlineFirst once accepted for publication and copy edited). Potential contributors are invited to contact the Guest Editor to discuss their ideas or proposed topics. Kindly send all correspondence to the Guest Editor.

Guest Editor: C. Richard Baker, Adelphi University (Email: Baker3@Adelphi.edu)

Upcoming Meetings & Conferences

For current information, visit the Academy website at
<http://aahhq.org>

Notebook Content

To submit items for inclusion in the Notebook, email the
Academy Administrator, Tiffany Welch, at
acchistory@case.edu

Award Nominations

For detailed information on Academy awards and current deadlines,
visit the Awards section of the Academy website at
<http://aahhq.org/awards>

