

## Call for papers

In collaboration with the *Accounting History Review* Workshop 2023, University of Messina, 28 and 29 September 2023, we are pleased to announce a Special Issue of *Accounting History Review*:

### ***Accounting [in] History over time, space, and subjects: tradition, innovation, and hybridisation***

**Guest editor:** Carmelo Marisca, University of Messina

Accounting history has become an increasingly prominent field of research, with an emphasis on the historical and social setting in which accounting practices and ideas develop. Accounting history is also more interdisciplinary, drawing on theories and methodologies from fields such as economics, management, finance, sociology, anthropology, and psychology. At the same time, it is transnational, with more research co-authored by scholars coming from different countries, with their own identities, backgrounds, hybridising approaches and scientific advances.

In recent years, a series of heterogeneous yet interconnected events has drastically changed people's lives, organisations, and societies: pandemics, economic downturns, natural disasters, wars – ongoing or simply feared. In this scenario, innovation, sustainability transition, and new technologies – most recently, artificial intelligence – are alternatively considered as an indispensable Copernican revolution, a renewal, a tool of power or as a cause of the events, at the base of seeking new global geopolitical equilibria.

Accounting, rather than seen as a purely technical practice, is a social and cultural phenomenon that is shaped by its historical and institutional context. At the same time, it inevitably moulds people, organisations, and societies. In this perspective, the examination of multi-faceted social and institutional contexts through an accounting lens can enhance knowledge, thus helping to explain current dynamics and events and, at the same time, contributing to understanding and managing inevitable change.

This Special Issue provides an additional opportunity to demonstrate how scholars from different scientific backgrounds and countries, can foster interdisciplinary and cross-national collaborations and/or research, explore the historical development of accounting, discuss future trends in the field, and address new challenges. Theoretical, empirical and review papers are welcomed in all areas of accounting history. This Special Issue call for papers dovetails with an earlier *AHR* collaboration with the Academic Association of Historians in Australian and New Zealand Business Schools (AAHANZBS) in 2018 and the subsequent 2020 issue, 'Using

interdisciplinary approaches to examine the historical context of contemporary business issues' (Patmore and Westcott 2020).

In Italy, the importance of interdisciplinarity in accounting studies has been highlighted since the beginning of the twentieth century by Fabio Besta (Besta 1909; Sargiacomo, Servalli, and Andrei, 2012). Interdisciplinarity, influenced by the array of cultural identities and backgrounds existing within different countries, varies in expression across space, linked with the concept of 'discipline'. Moreover, it evolves over time, reflecting the perpetually changing intellectual landscape of humanity and its categorisations.

This dynamism mirrors the dynamic nature of accounting itself, which is both a product and shaper of historical and institutional contexts. Indeed, interdisciplinarity assumed a pivotal role within accounting history, and represents the core and the distinctive element of *AHR* (McWatters 2014, 2017, 2018, 2020).

In the contemporary global landscape, marked by a tapestry of heterogeneous events reshaping societies, organisations, and individual lives, interdisciplinarity emerges definitively as a need and an accelerant for understanding, managing, and responding to these contingent transformations. These events, ranging from pandemics and economic shifts to natural disasters and geopolitical tensions, have underscored the pivotal role of interdisciplinarity in seeking innovative solutions and strategies to navigate change, thus hybridising approaches.

Historical analysis, serving as a bridge between the past, present, and future, is enriched and fortified by interdisciplinary approaches to address contemporary issues. Accounting's pivotal role within organisations, functioning as a pervasive force that shapes decisions, strategies, and communication, further underscores the significance of this explorative endeavour.

The guest editor and *AHR* editor will solicit and encourage submissions by scholars who have presented full papers at the *Accounting History Review Workshop*. However, while presentation at the conference is encouraged, it is not necessary to be considered for publication in the Special Issue. Following the workshop, the deadline for submission of the final version of all manuscripts is **30 November 2023**. Upon submission, the referee and review process of all manuscripts will be in accordance with *AHR* editorial policy.

For questions and queries, please contact:

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## References

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