

Accounting, Accountants, Accounting Academies and society

During the '80s of last century, some pioneering accounting scholars realised that despite the deep influence of accounting, not only in business organisations, there was a need to stimulate scientific investigations into the interlaces between accounting and the society. By the identification of different pivotal roles played by accounting in society, the work of Burchell et al. (1980) stimulated a shift in the agenda of historical investigations.

Hopwood (1985) recognises the important role of accounting history researchers in this investigation process and emphasises the importance of considering new epistemological and theoretical dimensions. These inputs generated a great shift in accounting investigation as well as in its historical dimension:

'In the space of little more than a decade, there has been a profound transformation in the understanding of accounting. Accounting has come to be regarded as a social and institutional practice, one that is intrinsic to, and constitutive of social relations, rather than derivative or secondary' (Miller, 1994, p. 1).

Founding on renewed epistemological view, the so-called new accounting history has in-depth investigated accounting as a social and institutional practice. Nevertheless, accounting academies, schools of thought, single authors, including both the so-called 'Maestri' and those improperly considered minor authors, still deserve to be explored in their impact on society. The values expressed by these different actors in the social, economic, institutional, and organizational contexts merit broad consideration.

Within the last few decades of investigations on these topics, academies seem to have been overlooked, despite representing fundamen-

tal institutions, due to the constant debate they stimulate, their contribution to the enhancement of accounting, and their direct or indirect impact on society.

The same concept of society should not be taken for granted in both past and contemporary accounting investigations. Indeed, society can be considered in its totality or with reference to specific subgroups that are not necessarily equally affected by the same phenomenon; while some subgroups are strongly impacted, others have fewer consequences.

Accounting and accountants are pivotal in a society when disruptive events occur. These exceptional situations have a significant impact on the people and communities who experience them, and accounting is an important tool for their investigation and understanding. Natural or man-made disasters offer a large variety of contexts where accounting provides tools not only for calculating the costs but also for justifying financial provision for the victims (Sargiacomo, 2015); it has the capability to facilitate a mutual understanding between stakeholders (Lai et al., 2014) and operates as a facilitating technology in realising and monitoring recovery projects (Servalli et al., 2023).

These brief observations allow us to recall the attention paid to different ambits of society, where accounting, accountants, and accounting academies play a significant role, and offer intriguing scenarios for historical investigation. Located in this strand of research, the AIDEA Conference (Salerno, 5-6 October 2023) will host a specific track titled ‘The impact of the Academy of business administration and Accounting on institutions, organisations and society in historical perspective’, devoted to the impact of the accounting academy, authors, and accounting profession on society in its different dimensions. Submissions, that can encompass a wide range of aspects and draw on an array of methodical and theoretical approaches, will be eligible for a Fast Track of ‘Accounting and Cultures’. I hope that this Conference Track offers an opportunity to enrich the knowledge of the ways in which accounting operates in society.

References

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