Editorial

Accounting History in Dialogue

In the editorial of the first issue, I celebrated the 25th anniversary of *Accounting and Cultures*. On the same occasion, we also held the SISR Summer School, hosted by the University of Bergamo and organised by the Italian Society of Accounting History (SISR).

The School brought together leading international scholars to explore methodological, theoretical and interdisciplinary perspectives in accounting history, including Foucauldian approaches, sociological interpretations and the relationship between accounting history and sustainability. Such initiatives continue to strengthen the accounting history community by fostering dialogue across generations of scholars and encouraging innovative research capable of connecting historical studies with contemporary societal challenges.

I would like to express my special thanks to all speakers and participants, who contributed to creating a stimulating atmosphere for fruitful debate. Some pictures of the event are included in this issue as a memory of those moments.

Considering the content of this issue, the papers that we propose offer complementary perspectives on the complex relationships between accounting, institutions, society and everyday life by examining how accounting has operated beyond its traditional technical functions, becoming a mechanism through which governments, organisations and individuals have exercised coordination, regulation, control and accountability.

The paper by Antonelli et al., *Immortal star and accountant. Household accounting practices according to Enrico Caruso*, considers a world-famous artist. Through the analysis of archival evidence concerning Enrico Caruso's household accounts, the authors show how accounting practices were used to manage wealth, monitor income and expenses, and control assets across geographical distance. The study

Contabilità e cultura aziendale – Accounting and Cultures (ISSNe 2283-7337), 2025, 2
DOI: 10.3280/CCA2025-002001

offers an original contribution to accounting history by presenting a rare case of household accounting in the Italian context and by deepening our understanding of the relationship between accounting, the arts and the lifestyles of social elites.

The paper by Fontanella et al., *We are protecting your health: accounting for biopower during the Spanish Flu in the town of Monza*, investigates the management of the 1918–1920 influenza pandemic through the lens of Foucauldian biopower. By analysing archival evidence from the Municipality of Monza, the authors show how accounting functioned not only as a system for recording financial transactions but also as an informational infrastructure that supported public decision-making and encouraged compliance with extraordinary health measures. The study enriches the growing literature on accounting and epidemics by demonstrating how accounting contributed to the governance of public health during one of the most dramatic crises of the twentieth century.

The contribution by Turco, *Electricity rates as a tool for regulatory accounting and economic governance*, shifts attention to the Italian electricity sector between 1920 and 1975. It illustrates how electricity tariffs gradually evolved from simple cost-recovery mechanisms into sophisticated instruments of regulatory accounting, enabling the State to pursue industrial development, territorial cohesion and redistributive objectives. The paper highlights the central role of accounting in shaping public economic governance and provides new historical insights into the interaction between accounting, regulation and institutional change.

Although these works address different historical settings and contexts, they converge on a common message: accounting is deeply embedded in processes of governance, control and social ordering, serving as a language through which political, economic and social objectives are translated into administrative and everyday practices.

Together, the contributions presented in this issue demonstrate the vitality of accounting history as a field that not only reconstructs the past but also provides valuable perspectives for understanding the institutional, social and cultural role of accounting in shaping modern societies and individual lives.

This issue also includes a book review by Musella, devoted to the recent critical edition of Jehan Ympyn Cristophle's *Nouvelle instruction et remonstration de la très excellente science du livre de compte*

(1543). The review highlights the importance of this remarkable publication for accounting historians, showing how the new edition not only makes one of the earliest French treatises on double-entry bookkeeping accessible to modern readers, but also enriches our understanding of the circulation of accounting knowledge across Europe during the Renaissance.

I wish all our readers an enjoyable and stimulating reading of this issue. I also look forward to meeting many of you at the AIDEA Conference, to be held in Milan in January 2026, where accounting history will once again have a dedicated track.

Stefania Servalli