Editorial

A new year of accounting history

We opened this year with the Track titled "Administrative and Accounting Intelligences in History: Responsibility, Sustainability and the Common Good", promoted on the occasion of the XLI AIDEA National Conference on "Business Intelligences for Sustainable Competitiveness and the Common Good", held at the Università Cattolica del Sacro Cuore in Milan on 22-23 January 2026.

The focus of the Track was to explore, from a historical perspective, the different forms of accounting and administrative intelligence that have emerged over time as social, political, and ethical practices.

The Track collected contributions adopting historical, theoretical, and interdisciplinary approaches, with attention to administrative and accounting subjects, tools, and practices for business intelligence; accounting languages oriented toward the common good and the public interest; the emergence of accounting theories as new forms of business intelligence; the role of authors, professions, institutions, and organizations in shaping accounting knowledge; and historical case studies concerning legitimacy, collective interest, and transparency.

More specifically, this Track included 10 contributions, organized into two sessions. The papers addressed a broad range of historical-accounting topics, including nineteenth-century bookkeeping innovations, Fabio Besta's meta-accounting intelligence, Monte di Pietà accountability, cooperative credit, hospital governance, performance reporting in Navy boy-asylums, institutional discourse in times of crisis, accounting for refugees, historical accounting data and econometric methods, and relational accountability in the development of the insurance system in Trieste.

We hope that this occasion may represent a fruitful starting point for further scholarly dialogue within the Italian Society of Accounting History

Contabilità e cultura aziendale – Accounting and Cultures (ISSNe 2283-7337), 2026, 1
DOI: 10.3280/CCA2026-001001

community and beyond. The variety and quality of the contributions presented in Milan confirm the vitality of accounting history as a field of research and its capacity to engage with contemporary debates on responsibility, sustainability, governance, innovation, and the common good. In this sense, we warmly encourage the authors who took part in the Track, as well as other scholars working on related themes, to consider developing their contributions for future submission to the Journal.

The next occasion for continuing the academic debate will be the forthcoming XVIII National Conference of the Italian Society of Accounting History, to be held at the University of Milan-Bicocca on 3-4 December 2026 on "Evolution of Accounting and Accountability Practices in Enterprises, Banks, and Public & Private Entities." The call invites scholars, researchers, and doctoral students to submit contributions on the historical evolution of accounting and accountability practices across different organizational settings, considering accounting systems not merely as technical tools, but as social and institutional practices embedded in specific historical, economic, political, and cultural contexts.

The call for papers is included in this issue, with the new deadline for extended abstract submission now set for July 20, and notification of acceptance scheduled for July 30.

Within the Conference, specific publication-oriented tracks will also be promoted in connection with Accounting and Cultures, both on the general topic of the Conference and in relation to an important anniversary for our discipline: the centenary of the foundation of Economia Aziendale. A specific call has been launched for a Special Issue entitled "One Hundred Years after Gino Zappa's 'Tendenze Nuove': Accounting, Economia Aziendale and the Evolution of Business Thought." The Special Issue is dedicated to the centenary of Gino Zappa's seminal contribution "Tendenze Nuove negli Studi di Ragioneria", presented as a milestone in the development of Italian Economia Aziendale and in the broader evolution of accounting, organisation and management thought.

A dedicated conference session will be reserved for contributions related to the themes of this Special Issue, allowing authors to receive feedback from Conference participants before submitting their full papers for consideration in Accounting and Cultures. The call for this Special Issue is also included in this issue of the Journal.

This dedicated track on "Tendenze Nuove" will therefore offer a specific space for historical, theoretical, and interdisciplinary reflections on the origins, evolution, dissemination, and contemporary relevance of Zappa's ideas, as well as on the broader Italian tradition of Economia

Aziendale, accounting cultures, governance, accountability, and business thought.

On the occasion of this important centenary, a special event will be hosted by the Venice School of Management on November 13 of this year, the same date on which Gino Zappa delivered his famous prolusion.

To stimulate your curiosity about the content of this issue, I would like to conclude with a few words on the studies included.

The paper by Corazza et al. on Alessandro Cruto addresses technological innovation, dialogic accountability, and the construction of social and relational capital. Adopting a microhistorical perspective and an inverse prosopographical approach, the paper studies the case of Alessandro Cruto, an Italian inventor of the incandescent lamp, showing how public communication – more specifically, the press of the time – operated as a tool of legitimacy and dialogue with stakeholders.

The work by Catalfo and Cooper, devoted to the accounting practices of the British community in nineteenth-century Sicily, offers a significant example of how accounting history can investigate accounting as a relational and institutional infrastructure. The paper examines the evolution of the firm Benjamin Ingham & Co, later Ingham & Whitaker, through archival research conducted at the Ingham-Whitaker Archive in Marsala. It shows how accounting and administrative practices accompanied the transition from a mainly mercantile firm to an organization with an increasingly financial and international orientation.

Together, these contributions show the richness of accounting history as a field capable of connecting archival evidence, institutional change, entrepreneurial action, innovation, and broader social dynamics. They also remind us that historical research in accounting is not only a way to reconstruct the past, but also a means to better understand the cultural, institutional, and social roots of present and future accounting practices.

Stefania Servalli