



# Accounting and Cultures

## Special Issue

**One Hundred Years after Gino Zappa's "Tendenze Nuove":  
Accounting, Economia Aziendale and the Evolution of Business Thought**

### CALL FOR PAPERS

**Deadline for Extended Abstract Submission: 30 June 2026**

Accounting and Cultures invites submissions for a Special Issue dedicated to the centenary of Gino Zappa's seminal contribution "Tendenze Nuove negli Studi di Ragioneria", a milestone in the development of Italian Economia Aziendale and in the broader evolution of accounting and management thought.

Zappa's reflections represented a turning point in the transition from traditional accounting approaches towards a comprehensive vision of the azienda as a dynamic economic institution embedded within social, economic, and cultural contexts. One hundred years later, his intellectual legacy continues to inspire debates on accounting, governance, sustainability, management, accountability, and organizational culture.

This Special Issue aims to foster historical, theoretical, and interdisciplinary reflections on the origins, evolution, dissemination, and contemporary relevance of Zappa's ideas and the broader Italian tradition of Economia Aziendale. The issue seeks to encourage dialogue among scholars interested in accounting history, business history, management thought, and the cultural dimensions of accounting.

### Topics of Interest

In line with these considerations, the Special Issue aims to promote, through the interpretative tools commonly used in Accounting, Business, and Financial History, interaction and discussion among scholars on numerous research areas related to the themes under investigation. As examples, but not exhaustively, the following are



highlighted:

- Gino Zappa and the origins of Economia Aziendale
- Historical analyses of “Tendenze Nuove” and its intellectual context
- The evolution of Italian accounting thought in the twentieth century
- Zappa’s influence on accounting, management, and organizational studies
- Accounting cultures and intellectual traditions in historical perspective
- The concept of the azienda and contemporary organizational theory
- Accounting education and the legacy of the Italian accounting schools
- Comparisons between the Italian Economia Aziendale tradition and international accounting thought
- Archival and historiographical studies on Gino Zappa and his scholars
- Accounting, accountability, and governance in historical perspective
- The circulation and international dissemination of Italian accounting ideas
- Historical and interdisciplinary approaches to accounting and management thought

### **Presentation of Contributions**

Those who are interested in presenting their original contribution at the SISR Conference and submitting their paper for consideration in this Special Issue are invited to submit an extended abstract by 11:59 PM on June 30, 2026, following the online procedure available on [www.sisr2026.it](http://www.sisr2026.it).

The extended abstract must not exceed 2,000 words and should outline the objective and motivation of the paper, the structure and methodological approach adopted, the expected results, the research contribution, and the elements of originality. The extended abstract must be submitted in Word format.

Contributions must be developed in English and will be presented and discussed at the conference based on this choice.

This Special Issue is connected to the XVIII National Conference of the Italian Society of Accounting History (SISR), Milan, December 3–4, 2026. In celebration of the centenary of Gino Zappa's “Tendenze Nuove negli Studi di Ragioneria”, a dedicated conference session will be reserved for contributions related to the themes of this Special Issue. Authors will have the opportunity to receive feedback from Conference participants before



submitting their full papers for consideration in the Special Issue of Accounting and Cultures.

Authors wishing to have their contribution considered for the Special Issue “One Hundred Years after Gino Zappa’s Le Tendenze Nuove” should clearly indicate “Special Issue – Tendenze Nuove” on the first page of the extended abstract. This will allow the Scientific Committee to identify papers intended both for presentation in the dedicated Special Issue session at the Conference and for subsequent consideration for publication in Accounting and Cultures.

#### **Save the Dates**

**June 30, 2026** – Deadline for extended abstract submission

**July 10, 2026** – Notification of extended abstract acceptance

**October 10, 2026** – Deadline for full paper submission to the dedicated conference session

**December 3–4, 2026** – SISR 2026 Conference – University of Milan-Bicocca

**December 20, 2026** – Deadline for full paper submission to the ‘Accounting and Cultures’ Special Issue