ACCOUNTING HISTORY REVIEW | 2027 ANNUAL CONFERENCE

THE ARCHITECTURE OF CREDIT

Accounting, Trust and Institutions across History

MESSINA, ITALY | 23–24 SEPTEMBER 2027



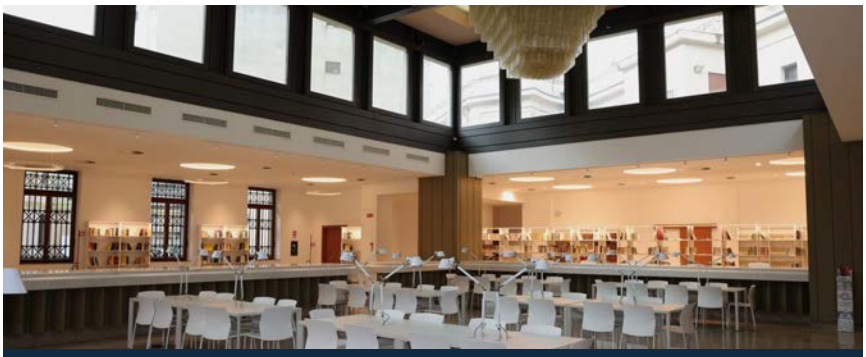
CALL FOR PAPERS

The *Accounting History Review* Annual Conference returns to Messina on 23–24 September 2027, hosted at the **Polo Culturale UniMe**, in the heart of the city. Housed in the former Bank of Italy building, the venue has inspired the theme of this year's conference. Historically associated with banking, credit and financial institutions, the building is now a university space for culture, research and the pursuit of knowledge. This setting invites reflection on the historical relationships between accounting, credit and trust, and on the institutions through which economic and social relationships have been organised, sustained, and transformed over time.

Credit has long depended on ways of recording, measuring and assessing obligations, and on the capacity of individuals and organisations to establish trust across time and distance. Accounting practices have been central to these processes, making debts and claims visible, supporting judgements about creditworthiness, documenting commitments, and providing information through which trust and reputation could be built, challenged or restored. Credit, in turn, has developed within changing institutional settings shaped by banks, businesses, governments, courts, professions, families, communities and other organisations.

Taking this broad perspective, the conference welcomes historical research examining how accounting has interacted with credit, trust, and institutions across different periods, geographical settings, and organisational contexts. Possible areas of interest include:

These themes are intended to encourage rather than restrict discussion. Papers addressing other areas of accounting history are equally welcome, reflecting the broad scope and traditions of Accounting History Review.



THE VENUE | POLO CULTURALE UNIME











SUGGESTED THEMES

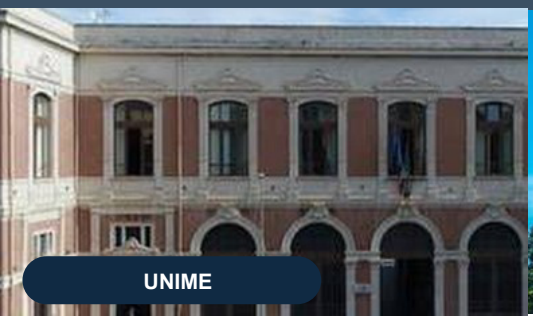
- Accounting practices in banking, lending and financial intermediation.
- Bookkeeping, records and the assessment of creditworthiness.
- Trade credit and commercial networks.
- Debt, insolvency, bankruptcy and business failure.
- Trust, reputation and relationships between creditors and debtors.
- Public credit, government debt and public finance.
- Financial institutions, regulation and professional practices.
- Accounting, information and institutional responses to financial crises.
- Maritime credit, shipping finance and marine insurance.
- Accounting and credit across different legal and cultural traditions.
- Credit practices across different forms of government and imperial contexts.

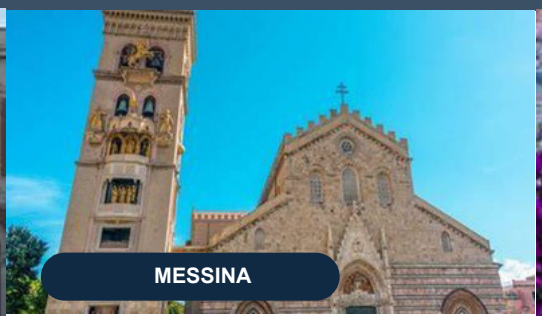
KEY DATES AND SUBMISSIONS | Submit abstracts and papers to ahr2027@unime.it

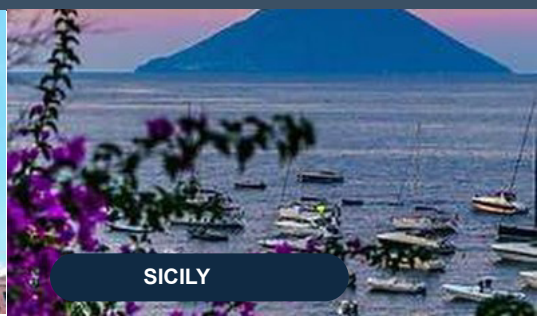
EXTENDED ABSTRACT	DECISION	FULL OR SHORT PAPER	CONFERENCE
16 APRIL 2027	7 MAY 2027	16 JULY 2027	23–24 SEPT 2027

Extended abstracts of 700–1,000 words (excluding references) should include author details, keywords, the research purpose, the methodological approach, preliminary findings or emerging arguments, and intended contributions.
Short papers should be no less than 4,000 words, excluding references.

UNIVERSITY | MESSINA | SICILY







ABOUT THE UNIVERSITY OF MESSINA, THE CITY, AND SICILY

THE UNIVERSITY OF MESSINA

Founded in 1548, the University of Messina is one of Italy's historic universities, with a longstanding role in the cultural and intellectual life of the Mediterranean. Today it is a multidisciplinary institution with a strong international outlook and close ties to the city and region. The university has several campuses, including one in the historic centre and another in the northern part of the city.

Università degli Studi di Messina

MESSINA

Messina lies at the north-eastern tip of Sicily, on the Strait that separates the island from mainland Italy, around 1.5 hours by car from Catania International Airport. Its history has been shaped by trade, mobility, earthquakes, reconstruction, and the movement of people and cultures across the Mediterranean. Known for its striking sea views and sunny beaches, the city enjoys a unique setting on the Strait. National Geographic has ranked Capo Peloro, where the Ionian and Tyrrhenian seas meet, as Italy's best beach for views. Messina also has a rich cultural heritage, including the Cathedral of Messina and its renowned astronomical clock.

SICILY AND ITS ISLANDS

Sicily brings together an exceptional concentration of history, culture and Mediterranean landscapes. Its Greek temples, Roman remains, Arab-Norman architecture, Baroque towns and historic cities reflect the many civilisations that have shaped the island over the centuries. This richness extends to its surrounding islands, from the Aeolian and Egadi archipelagos to Ustica, Pantelleria and the Pelagie Islands. Favignana and the Aeolian Islands have also served as filming locations for Christopher Nolan's *The Odyssey*, reinforcing Sicily's enduring associations with myth, travel and the Mediterranean. Messina offers a natural gateway to a region where history, culture, landscape and the sea remain closely intertwined.

ORGANISING COMMITTEE

Cheryl S. McWatters
University of Ottawa

Carmelo Marisca
University of Messina

Gustavo Barresi
University of Messina

Guido Noto
University of Messina

Martin Persson
University of Illinois Urbana-Champaign

Luisa Pulejo
University of Messina

Christian Rainero
University of Turin

Nicola Rappazzo
University of Messina

Massimo Sargiacomo
University G. D'Annunzio of Chieti-Pescara

Stefania Servalli
University of Bergamo

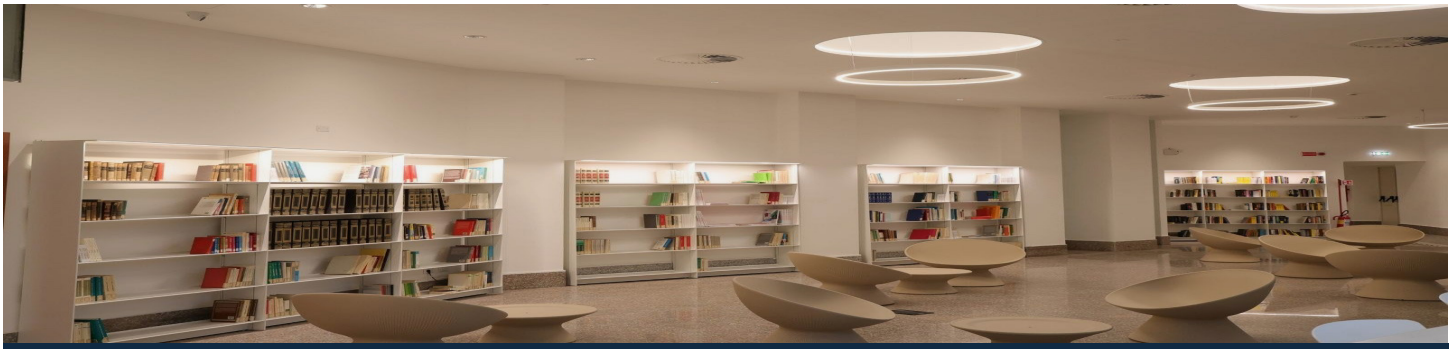
ENQUIRIES

Cheryl S. McWatters
Editor, Accounting History Review
Cheryl.McWatters@uOttawa.ca

Carmelo Marisca
Conference Convenor
Carmelo.Marisca@unime.it

CONFERENCE AND ACCOMMODATION

Full conference and accommodation details will be available in due course.



POLO CULTURALE UNIME - LIBRARY