2027 International Malta Conference on Accounting History

Under the auspices of the ***Academy of Accounting Historians*** *and the*
Società Italiana di Storia della Ragioneria

Accounting and the Making of States and Societies

29–30 April 2027, University of Malta, Valletta Campus

Call for Papers

Throughout history, accounting has been closely connected with the making of states and societies. From the administration of territories and collection of revenues to the management of resources and organisation of economic activities, accounting practices have accompanied the development of political authorities, economic institutions and social organisations. They have also contributed to defining how resources are allocated, responsibilities assigned, authority exercised and relationships governed.

These historical relationships extend well beyond government and public administration. Commercial enterprises, religious orders, charitable institutions, professional bodies and other organisations have developed accounting practices to meet their changing needs. Across these settings, accounting has served to record transactions, exercise control, demonstrate stewardship and establish accountability. Its purposes, forms and consequences have varied considerably, reflecting the political, economic and social circumstances in which it has operated.

Malta offers a particularly stimulating setting for renewing scholarly discussion on these themes. Its history reflects successive forms of political authority, extensive commercial and maritime connections, and the development of religious, military, charitable and administrative institutions. From the rule of the Order of St John through the British colonial period to independence and accession to the European Union, the islands have experienced profound changes in government and institutional organisation. Their position at the crossroads of the Mediterranean, with longstanding connections to Europe, North Africa and beyond, provides a distinctive historical setting for considering the relationships between accounting, political authority and society.

The 2027 International Malta Conference on Accounting History, under the theme "Accounting and the Making of States and Societies", invites scholars to revisit these relationships, investigate overlooked experiences and develop new historical interpretations. Contributions addressing any geographical area or historical period are welcome, drawing on a variety of organisational settings, sources, theoretical perspectives and methodological approaches.

Conference Subthemes

The conference particularly welcomes papers addressing the following themes:

State Formation, Political Power and Governance

Accounting in the formation and transformation of states and political authorities, including territorial administration, institutional development and the exercise of political power.

Stewardship, Accountability and the Management of Resources

Historical perspectives on stewardship, accountability and resource management in public, private and non-profit organisations, including the control of assets and liabilities and the development of accounting, auditing and reporting practices.

Public Finance, Taxation and Administrative Systems

The historical development of taxation, public expenditure, government budgeting, public debt, fiscal institutions and financial administration, including the use of accounting in the organisation, financing and control of public activities.

Empires, Colonialism, War and Political Transitions

Accounting in imperial and colonial administrations, military organisations and territories under foreign rule, including its relationships with political authority, economic exploitation, resistance, decolonisation, conflict and institutional transitions.

Religion, Charity and Social Institutions

Accounting and accountability practices in religious orders, churches, charitable organisations, hospitals, educational establishments and other institutions involved in the provision of social services and the management of collective resources.

Trade, Business and Economic Development

Accounting in the historical development of enterprises, banking, financial institutions, markets, maritime commerce and international trade networks, including relationships between business organisations, economic institutions and the state.

Society, Culture and Social Change

Historical relationships between accounting and social structures, cultural traditions, labour, gender, inequality, migration, welfare and everyday life, including the ways in which accounting practices have shaped, and been shaped by, changing social relationships.

Law, Regulation and Accounting

The historical relationships between accounting, legal systems, commercial regulation and institutional change, including the development of accounting thought, professional organisations, education, professional practices and the circulation of accounting knowledge.

Accounting Histories of Malta and the Mediterranean

Historical studies of accounting in Malta and the Mediterranean, including maritime commerce, religious and military orders, colonial administration, public finance, charitable institutions and regional connections.

Accounting Practices, Systems and Technologies Through History

The historical development of bookkeeping, accounting systems, reporting, auditing and technologies, including the transmission and adaptation of accounting practices across organisations and geographical settings.

These themes are intended to be illustrative rather than exhaustive, and contributions exploring other aspects of accounting history are equally welcome.

Submission Guidelines

The conference welcomes both fully developed studies and research in progress. Authors are invited to submit an extended abstract of 700–1,000 words outlining the research question, historical context, sources, methodological approach and principal or expected findings. Following notification of acceptance, authors will be asked to submit a short paper of at least 4,000 words presenting a more developed account of the research.

Submission Deadlines

15 January 2027 – Extended abstract submission (700–1,000 words).
29 January 2027 – Notification of acceptance.
31 March 2027 – Short paper submission (at least 4,000 words).
Extended abstracts and short papers should be submitted by email to
accountinghistorymalta2027@um.edu.mt

Publication Opportunities

Selected papers will be eligible for fast-track review for possible publication in *Accounting Historians Journal* (AHJ) and *Accounting and Cultures* (AC), the journals published by the two associations.

Conference Venue

The conference will take place at the University of Malta's historic Valletta Campus. Originally built as a Jesuit College, the building became the seat of the University of Malta in 1769. Its history reflects successive chapters in Malta's religious, political and educational life. The conference will also contribute to the development of a new International Centre for Accounting History Research in Malta.
Full conference and accommodation details will be available in due course.

Organising Committee

Ivan Paul Grixti, University of Malta – Conference Convenor, Local Organiser
Carmelo Marisca, University of Messina – Local Organiser, Associate Editor of AHJ
Nicola Rappazzo, University of Messina – Local Organiser
Massimo Sargiacomo, University G. d'Annunzio of Chieti-Pescara – President of SISR
Stefania Servalli, University of Bergamo – Editor of AC, Vice-President of SISR
Libero Mario Mari, University of Perugia – Vice-President of SISR
Robert Russ, Northern Kentucky University – President of AAH
William H. Black, University of North Georgia – Editor of AHJ
Martin Persson, University of Illinois Urbana-Champaign – Vice-President of AAH

Malta Beyond the Conference

Malta is an outstanding destination. Participants can explore UNESCO-listed Valletta, Mdina, the historic Three Cities, ancient fortifications and churches, and the landscapes and clear waters of Gozo and Comino. A highlight will be the boat tour on 30 April to view the fireworks over Grand Harbour, close to the anniversary of Malta's accession to the European Union on May 1, 2004. The official Visit Malta YouTube channel offers an introduction to the islands' attractions, culture and events.