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SEMINARIO

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Accounting for the 'common good'

The accounting literature has long investigated the relationships between accounting, economic policies, and the State. This paper aims to enter this debate by looking at the history of the Istituto per la Ricostruzione Industriale (IRI), the largest State owned Italian corporation privatised in the eighties. The paper aims to show how accounting provides a mediating platform where economic and social policies are not simply implemented, do not only emerge and stabilise, but are also continuously negotiated, questioned and re-invented. Drawing on archival evidence, we illustrate the development of planning and management techniques in the immediate postwar period until their institutionalization at IRI in the late sixties. We do so to illustrate how the emergence of value added planning at IRI was not simply a means to provide data to national accounting statistics. The emphasis on value added constituted instead a material practice that made the translation of certain values into an economic value and provided a technical solution to the continuous search for common good that the postwar fragmented Italian society pursued without defining a priori what this good was. In bringing the case of IRI out to the fore, we also aim to further speculate on the role of accounting in organizations and society beyond a critical stance and towards a more positive speculation on the possibilities that accounting provides to mediate amongst sometimes opposite political and economic interests by providing technical innovations that substantiate the ideal of compromise and assume the character of social innovations. "Essendo noi uomini medi, le vie di mezzo sono, per noi, le più congeniali" (Giulio Andreotti)

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