Computational Sciences, Business Management, Accounting and Law: Potential Intersections

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1. INTRODUCTION

The origins of Accountancy are linked to the natural human need to record significant events, especially those related to the economic dimension of man’s existence\(^1\). Subject matter and methods have however, evolved over time, thus defining the various areas of application\(^2\).

In effect, in its practical application, the “praxis” of Accounting has always involved “the art of book keeping” and keeping accounts has always constituted the main tool for detecting and recording data relative to events under investigation.

Notwithstanding, Accounting can be contextualized within the history of scientific economic thought, science and history, and therefore from the

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perspective of doctrine can be delineated in terms of a natural pathway leading to the more recent and familiar discipline of Business Administration\(^3\). The theoretical approach distinguishes diverse historical periods, ranging from fragmentary\(^4\) to systemic\(^5\), from the phases of General Accountancy and Administrative Technology\(^6\) to culminate in Business Administration tout court\(^7\).

Gradually, starting from separate studies focusing mainly on technical and administrative computation and the keeping of accounts, more consistent theories were devised delineating the enterprise, its internal dynamics and its relations with the environment\(^8\), in the awareness of business as an open system interacting with its supply markets and outlets.

Accounting has thus become part of the broader and more recent discipline Business Administration\(^9\), collocated\(^10\) alongside more general\(^11\) empirical\(^12\) disciplines which investigate real life scenarios in order to create optimal models of corporate behaviour.

Its object of analysis, the enterprise, in its guise of privileged instrument of production and consumption, designed and managed to satisfy and respond to human needs, places Business Administration within the social sciences with which praxis it has numerous elements (conditions, processes, behaviour, organization, institutions) in common. The logic of combining scarce resources to create multiple goods and services, furthermore, associates the discipline with Economic Science of which Political Economy - to

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\(^3\) A. Amaduzzi, L’azienda nel suo sistema e nell’ordine delle sue rilevazioni, Torino, Utet, 1987, p. 47 ff.
\(^4\) From 1200 to 1800.
\(^5\) First decades of the 1800’s.
\(^6\) Especially the second half of 1800.
\(^7\) Studies carried out in 1900.
\(^8\) Physical-natural, technological, cultural, legal, social, political, legislative, etc.
\(^9\) The valuable insights of Zappa reported in the vast bibliography are unanimously held to underpin the origins of the Economic enterprise. In particular, the famous inaugural address made on November 13, 1926, on the occasion of the inauguration of the academic year 1926/1927 at the National Institute of Economic and Commercial Sciences of Venice (Ca’ Foscari) is considered the beginning of the new discipline. See G. Zappa, Tendenze nuove negli studi di ragioneria, Milano, Soc. An. Istituto Editoriale Scientifico, 1927.
\(^11\) Formulating laws derived by uniformity of behavior-consequence relationship.
\(^12\) Investigating reality also for operational purposes.

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