



Sant'Anna
School of Advanced Studies – Pisa

ACCOUNTING AND SUSTAINABLE TRANSFORMATION: EXPLORING THE ROLE OF “THE MIND”

Scuola Superiore Sant'Anna | Pisa
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Relatori:

Massimo Contrafatto (University of Sussex - UK)
Ana Tortosa (UNED – Spain)

Abstract:

In this paper, we propose a conceptual tool which seeks to shed lights on the several identities and related mental schemas and functioning logics which may be implicated in the process of sustainable transformation. In particular, we argue that each identity could be associated to a form of “accounting”, to constitute what we identify as “an accounting mind” (mente contabile). The accounting mind is the records of the (implicit and explicit) memories’ data by which an individual ‘accounts for’, ‘evaluates’, ‘interprets’, ‘categorizes’ and ‘actualizes’ all types of occurrences, beliefs, living experiences, decisions (individual, organizational, operating), modus operandi and conducts, through a process of situations’ balancing. It is through the exploration of the “accounting mind- related” mechanisms which we may help to explain how to undertake decision-making towards sustainable transformation.

Contatti:

Andrea Tenucci
a.tenucci@santannapisa.it