

# ***CALL FOR PAPERS***

***International Conference on Franciscan Economics***

***10 anni del Festival dei Cammini di Francesco 2026***

## **“Creating Value.” The Systemic Vision of Economy and Enterprise from the Franciscan Luca Pacioli to Today**

Saint Francis of Assisi is at the origin of a tradition of economic thought. Many Franciscans dedicated themselves to studying markets, usury, and banking, and, in addition, founded *Monti di Pietà* and *Monti Frumentari*, a movement spanning the Middle Ages to the Early Modern period. Among the Franciscans who left the most significant mark on economic thought and business studies is Luca Pacioli, born in Sansepolcro (AR), universally associated with the invention and dissemination of the double-entry bookkeeping method.

Pacioli was much more than double-entry bookkeeping—he was a mathematician, humanist, calligrapher, geometer, chess player, correspondent, and friend of Leonardo da Vinci. Yet, in his vision of accounting, we can trace the beginnings of a systemic understanding of the firm, a holistic approach to the value added by a business (“creating value”), and the multiple dimensions of company life. This vision anticipates, centuries in advance, modern systems of accountability, including social and environmental accountability. This makes Pacioli one of the precursors of Civil Economy and the Economy of Francesco, so far underappreciated or forgotten.

The conference is aimed at scholars exploring the various dimensions of Pacioli’s thought and the Franciscan tradition. In particular, papers are welcome on the following topics:

- Life and thought of Luca Pacioli
- History of business accounting and the tradition of social, relational, and environmental reporting and accountability
- History and contemporary relevance of Civil Economy and the Economy of Francesco (EoF)
- Innovative approaches to environmental, relational, and social reporting
- Systemic vision of enterprise and economy



**Scientific Committee (TBC):** Luigino Bruni (LUMSA University & Fondazione Economy of Francesco), Stefano Zamagni (University of Bologna), Helen Alford (Pontifical Academy of Social Sciences), Alessandra Smerilli (Secretary, Dicastery for Promoting Integral Human Development), Paolo Santori (Tilburg University & Fondazione Economy of Francesco), Massimo Mercati (CEO Aboca), Fabio Santini (University of Perugia)

**Date and Venue:** May 23, 2026 – Sansepolcro (La Fortezza Congress Center)

**Deadlines:**

- Abstract submission: February 28, 2026
- Acceptance notifications: March 15, 2026
- Registration deadline: April 30, 2026

**Fees:**

- Senior participants: €150 (excluding accommodation)
- Free for young participants under 35 (accommodation not included)
- Meals and coffee breaks included in the fee