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# Is accounting rhetorical? Methodology, Luca Pacioli and printing

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### Abstract

This paper critically assesses the use of the linguistic model within accounting discourse and the related interest in rhetorical formulations. It involves a re-analysis of the 'foundations of accounting' associated with the name of Luca Pacioli in the late Middle Ages. The discussion concentrates upon the institutional matrix in which accounting emerged in the sixteenth century. In particular it stresses the role of three crucial institutions; the Church, the pedagogic apparatuses and the publishing house. Along with the more fully explored role of the commercial organisations during the period, these institutions provided the contours in which we can understand how and why accounting in its particular modern form emerged.



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