

## **Going Public: Accounting for/ in the Internet**

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### **Abstract**

This paper investigates the accounting practices that gave rise to economic and communicative forms of 'going public'. The paper turns to the early industrial capitalist conventions of accounting (late 19th century) to understand how individual workers, consumers, and owners required new rules and regulations to manage the separation of ownership from management. The paper focuses on the practices and language that governed such "impersonal" relationships to capital — a concept which is then applied to the contemporary social network age where users are called upon to 'go public' and often on social media platforms like Facebook.