

### **Accounting history and more: The possibility of challenging barriers**

The year of 2019, which is now closing, has been a year with many initiatives of great interest for accounting history scholars. In June, the SISR Summer School of Accounting History in Pisa offered four-day sessions focused on the main accounting history methodological topics. In September, two international conferences were held in Paris (Accounting History International Conference) and Edge Hill (Accounting History Review Conference), with large participation by international researchers, as well as a good presence of Italian scholars.

The happy end of this fruitful year was the second International Seminar of Accounting History (ISAH) held in Siena (21-22 November). This Seminar was an occasion to reflect on the possibility of moving accounting history in new directions and the consequent opportunities and risks. Indeed, among the excellent keynote speakers, I would like to highlight the inspiring speech of Miley and Read on 'Highway to the Danger Zone: Moving accounting history in new directions'. They have recognized that accounting history research still seems to have little impact on accounting and history research, apart from a few exceptions such as critical, interdisciplinary, and qualitative accounting research. In their analysis, Miley and Read explored the possibility of directing accounting history research towards 'danger zones', such as generalist accounting journals or history journals. I agree with them that, despite the barriers (e.g. the research exercise framework, journal rankings, differences in journals' cultures, etc.), this is an excellent opportunity for accounting to challenge the barriers and offer a scientific contribution in different or broader contexts.

This does not mean that accounting history research should *only* be outside of accounting history journals: it means that it could be *also* be

outside! It is important for scholars with the opportunity to explore interesting archival sources that could make contributions in different fields to keep this possibility in mind. It would be a great result to see study of such sources in terms of contributions not only to accounting history but, for example, also in history, literature, art, and architecture journals, which are domains where the accounting history lens can offer a novel reading of many important topics.

In relation to the 'nurturing path' for young scholars that I proposed in *Accounting and Cultures* 2/2018, confirming that the International Seminar of Accounting History (ISAH) was another important moment, I inform you, as announced in Siena, that the journal will introduce the use of webinars to support authors in developing works submitted to the journal.

In this regard, I remind you of the possibility of submitting the papers presented in Siena, also considering that a specific webinar will be organized in the spring in support of these authors.

I conclude by inviting you to read this issue, which includes a paper on the Railroad Companies of the Papal States (1846-1870) that shows the role played by accounting in managing the relationship between directors and shareholders, and a paper that explores the story of Verona Savings Bank and underlines the evolution of the accountability mechanisms in a context where the board played a pivotal role in enhancing accountability to the local community.

The 'Gleanings' present insights on the 'Very clear mirror' (*Specchio Lucidissimo*) by Alvise Casanova (1558) and the State-accounting innovation in the Grand-Duchy of Tuscany.

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