

Celebrating 25 Years of *Accounting and Cultures*

Twenty-five years ago, *Accounting and Cultures*, then published as *Contabilità e Cultura Aziendale*, was founded to offer a place for scholars interested in accounting history. Its ambition, however, reached beyond the reconstruction of accounting practices and institutions. From the outset, the journal sought to understand accounting as a social, cultural, and intellectual phenomenon, recognising that its history is inseparable from the societies in which it developed.

From its first two pilot issues in 1997 and 1998, the journal has grown into a forum for scholarly exchange, welcoming different traditions and perspectives while remaining faithful to its original mission.

The founding editorial expressed that mission with clarity: “to coordinate attention to the present with the memory of the past, in anticipation of the future.” Twenty-five years later, those words continue to guide the journal, encouraging historical inquiry that is rigorous in method, informed by historical evidence and open to dialogue across generations and disciplines.

The journal has naturally evolved. New sections, including *Schede*, presenting recent contributions to accounting history and often giving visibility to younger scholars, and *Spigolature* (Gleanings), devoted to archival discoveries and overlooked historical episodes, have enriched it. It strengthened its international vocation, adopted English as its publication language in 2016, embraced digital innovation through Fast Track publication and free language editing for accepted papers, and fostered a vibrant scholarly community through conferences and webinars.

Anniversaries, however, are not only occasions to look back. They also invite reflection on what gives continuity to an academic journal. In the history of *Accounting and Cultures*, two words seem especially appropriate: **care and perseverance**.

Journals do not endure simply because they are founded. They endure because they are sustained, issue after issue, by editors, reviewers, authors, readers, editorial assistants, and many others whose work often remains invisible. Their commitment reflects not a search for recognition but a shared sense of intellectual responsibility towards the discipline and future generations of researchers.

Care and perseverance belong together. Care gives meaning to scholarly work; perseverance allows it to continue. **Care** for ideas, for sources, for rigorous scholarship, for younger colleagues, and for a community that extends well beyond institutional and national boundaries.

A verse by the Italian songwriter Franco Battiato captures this spirit with remarkable simplicity:

“Perché sei un essere speciale, ed io avrò cura di te.”

“Because you are a special being, and I will take care of you.”

Those words may well express the attitude of everyone who has contributed to *Accounting and Cultures* over the past twenty-five years. Taking care of a journal ultimately means taking care of the community that gives it life and of the discipline it serves.

Care alone, however, is not enough. For an academic journal, care must be accompanied by perseverance: a quiet capacity to continue, issue after issue, year after year, even when the work is demanding and often invisible.

Looking ahead, the journal faces contemporary challenges that differ from those it encountered at its foundation. Historical research continues to broaden its questions, methods, and geographical horizons in a scholarly environment increasingly shaped by digitalisation and artificial intelligence.

The future of *Accounting and Cultures* will not depend simply on embracing new topics or methodologies. It will depend on remaining faithful to the principles that inspired its foundation: intellectual rigour, openness to dialogue, historical sensitivity, and the conviction that accounting can only be fully understood within its social and cultural contexts. Fidelity to these principles is not resistance to change; it is what allows the journal to engage critically with new questions, methods, and technologies while preserving its identity.

It is in this spirit that we celebrate this anniversary, not as the conclusion of a journey, but as another stage in a continuing story. If Bat-

tiato's words remind us why a scholarly community takes care of a journal, the motto engraved on the hull of the Italian training ship Amerigo Vespucci reminds us how such care endures: through **perseverance**.

"Non chi comincia, ma quel che persevera."

"Not the one who begins, but the one who perseveres."

To all those who have shared this journey, authors, reviewers, readers, co-editors, members of the Editorial Board and Scientific Committee, conference participants, and institutional partners, I extend my sincere gratitude. Whatever Accounting and Cultures has become over these twenty-five years is the result of your generosity, scholarship, and trust.

May the years ahead continue to be guided by the same care and perseverance that have shaped the journal since its foundation.

Fair winds and following seas, *Accounting and Cultures*!

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