

Accounting and Cultures:
Enlarging the horizons

Some years ago, *Accounting and Cultures* has started a reflection on the way to promote accounting history researches and their appreciation by the contemporary valuation systems. The first Italian valuation exercise was particularly harsh with this strand of research and the risk to discourage young scholars was very high. Since then a lot of work has been done by our Academies in the conversation with the national valuation agency (ANVUR).

In so doing, SISR contribution has been fundamental in the upgrading of the international accounting history journals both for national competition (ASN) and for the valuation exercise (VQR). The result of this work has been evident in the 2011-2014 VQR and it permits still to consider accounting history as a strand of research to invest on for young (and not only) scholars.

Nevertheless in this latest research valuation context, most of Italian journal are still undervalued and the Academies are debating on this issue (e.g. the recent SIDREA Conference held in Bologna “La valutazione della ricerca: VQR 2011-2014” [The research valuation: VQR 2011-2014]) to find solutions that could offer a proper appreciation for the quality expressed by these journals.

In such a context, SISR and I, as Editor of *Accounting and Cultures*, are trying to enrich the quality of the journal, enlarge the geography of contributions and extend the access to international researchers, in a perspective to create the conditions to be indexed in the most important citation databases of peer-reviewed literature.

In this regard, a process of internalization has started some years ago, with the appointment of two international and well-known co-Editors (Delfina Gomes and Yannick Lemarchand) and the involvement of

international referees. During last years, the journal has also been present in international panels realized within national and international conferences: 34th Annual EAA Congress Symposium in Rome (2011), in 12th SISR Conference Editor Panel in Parma (2013), 14th WCAH Symposium in Pescara (2016) and in 13th SISR Conference “Accounting and Cultures” plenary session in Mantua (2016).

The visibility deriving from the presence of the journal in these international arenas has permitted to offer an opportunity to non-Italian researchers to value Accounting and Cultures as a possible target journal for their researches. Within this highlighted aim to enlarge the audience of the journal, we can locate in progress and forthcoming initiatives regarding the first Special Issue in English of the journal and the first journal Workshop.

The former refers to the Special Issue titled “Banks and Financial Institutions in Historical Perspectives”, guest-edited by Valerio Antonelli, Nieves Carrera and Christopher Napier – that is now progressing with the collaboration of national and international reviewers and it will be issued in the second semester of this year. The latter is our first journal Workshop “Accounting in different cultures and from different perspectives” which will be hosted by the University of Minho (Braga, Portugal) next 24 November with the intention to involve and nurture young international researchers interested in exploring the accounting history field. This Workshop is also a fast track for a 2018 Special Issue on the same topics. All SISR member are asked to promote the participation to this event. Colleagues intending to submit to this Workshop are invited to check details about the submissions in the call for paper reproduced in this issue.

These enlarged horizons and the aims above expressed have been the motivation for adopting English as official language of the journal, as announced by SISR President Roberto Di Pietra during the last annual meeting in Pisa. Paper in Italian will be accepted until the end of this year, in order to permit submissions to researchers that are completing their paper in Italian.

Concluding, I desire to remark that the use of English as lingua franca does not mean to decline to our tradition in accounting history, but to offer it the opportunity to be known and appreciated by a broader audience. At the same time, it permits to include contributions from other countries enriching the debate in this field.

Stefania Servalli