

### An intense year and a future to be discovered

This year has been intense and fruitful for our journal and for SISR. During the year, Guest Editors of the Special Issue “Banks and Financial Institutions in Historical Perspectives”, Valerio Antonelli, Nieves Carrera and Christopher Napier have hardly worked with the support of international and national referees on the forthcoming Special Issue that will be published next year.

Last September, a successful *Accounting History* International Conference, hosted in Verona, has been the occasion for meeting many accounting history scholars and it has offered the opportunity to the journal to be involved in the “Accounting History Journal Editors’ Forum”. This Forum has been an excellent occasion to promote the Journal in front of an international audience and to stimulate international submissions.

The first journal Workshop “Accounting in different cultures and from different perspectives” has been held in the University of Minho (Braga, Portugal) last 24 November with the participation of a good number of delegates. Ten papers of scholars – coming from Great Britain, Italy, Portugal, Romania, Russia and Spain – have been discussed by a scientific panel. The aim to involve and nurture young international researchers interested in exploring the accounting history field has been reached and we are now waiting for the submissions to the related Special Issue on the same topics. In this regard, Colleagues intending to submit papers to this Special Issue are invited to check details about the submissions in the call for paper reproduced in the journal.

Considering the content of this issue, it opens with a paper dealing with the differences on State intervention models in the British and Italian railway companies between the XIX and XX Century and it proceeds offering a flavor of the forthcoming Special Issue on banks with a couple of papers focused on financial scandals and financial institutions.

Alessia Patuelli portrays the role of the State in the first British and Italian railway companies before the nationalizations, reviewing the British and Italian railway legislation and financial reports. The investigation permits to highlight the different roles of the public institutions in these contexts: while one State (United Kingdom) acted as a regulator, the other one (Italy) mainly operated as an entrepreneur.

Christopher Napier proposes an intriguing paper based on an English novel of the 1930s, Nevil Shute's *Ruined City*. The paper permits to put the novel's story into the context of frauds and financial scandals in Britain in the inter-war period, providing an understanding for such scandals. Napier's idea to refer to a novel for an accounting history investigation represents an interesting perspective also for future studies in this field and it can stimulate young researchers to explore this possibility with other literature sources.

Madonna, Cestari and Callegari present a paper on the Monte di Pietà of Ferrara (1507), a charitable organization that played an important role as a financial institution in the socio-economic context of the town of Ferrara (Italy). The organization has been investigated in two particular moments, 1598 and 1646, when it faced bankruptcy. In particular, the evolution of its governance model and information and accounting systems have been analyzed showing the different outcomes of the two post-bankruptcy reforms.

Some final observations about the future need to be done. In the light of the internationalization process of the journal, as also testified by the above-described initiatives, I inform you about the conclusion of the submissions of papers in Italian. Starting from 2018 only submissions of papers in English will be accepted. I am also glad to announce that *Accounting and Cultures* will prepare a Special Issue related to the theme of the 14<sup>th</sup> SISR National Congress "Accounting History and Arts" (Turin, November 22-23, 2018) and of course you are all invited to be an active part of this conference! All details are inside the call for paper that you find in this issue.

Concluding, I express special thanks to Roberto Di Pietra - who has recently concluded his office as President of SISR – for all the support given to the Journal during these years and I wish all the best to Valerio Antonelli, new President, and to the new SISR board for the their forthcoming activities

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