

When the going gets tough, the tough gets going. Accounting history research in the time of COVID-19: limits and opportunities

This *annus horribilis* is now concluding. The COVID-19 pandemic has so far claimed more than 1.5 million lives around the world and caused economic problems due to extensive lockdowns.

We have all experienced difficulties in our teaching and research activities. Distance teaching has changed the way we face our accounting disciplines, working in virtual rooms with new tools.

The accounting history domain has also been affected by the COVID-19 scenario, with consequent limitations on research. In this field, more than in others, we rely on archival resources, on old books and papers that are often not available in electronic format. The direct access to archives and libraries and the possibility to receive scanned documents has been critical, at least in the first period after the pandemic.

The closure of archives and the suspension of several of their usual services, as well as the suspension of the inter-library loan limited our access to fundamental sources that we use in underpinning our research. This has caused some delay in our research activity and has impacted the regular proceeding of many accounting history works, postponing submissions and slowing down resubmissions.

If these aspects are some of the negative impacts of the COVID-19 pandemic on our research activities as accounting historians, we cannot forget that crises are also often occasions to turn difficulties into opportunities. In this regard, I would like to underline two important aspects: a) the existence of a field of research that has been disregarded by accounting historians and b) the important role of archives and the potentiality deriving from their digitalization.

Considering the first aspect, despite pandemics, and more in general natural disasters, having been a constant in the long history of human beings, they have been neglected by accounting history researchers. Apart from a few exceptions, pandemics have been disregarded, and they deserve more attention from our discipline. The need to investigate the function of accounting is essential considering the role of public administrations and charities in the governance of past pandemics (e.g., plagues, cholera, Spanish influenza etc.) and the use of the mechanism of control of these phenomena have based on “counting and naming” mechanisms.

The archives and their sources permit the use of history as a “laboratory” to better understand pandemics, their impact, as well as societal vulnerability, and/or resilience. The COVID-19 pandemic has offered the occasion to identify a lack of investigation in the accounting history domain, providing the opportunity to start a potentially prolific exploration of past pandemics’ archival sources to enhance our knowledge of the role of accounting.

In relation to archives, it is important to notice that they have a pivotal role in our research activity. COVID-19 has unveiled the difficulties in doing archival research in the time of a lockdown, but it has also permitted us to reflect on the importance of these sources, not only for the academia, but also for civil society.

In this regard, the need to create digital collections has emerged both for facilitating secure work in the period of compulsory closure of the archives, and also as an opportunity to overcome general limits/difficulties in access to physical sources. Within the large amount of investments that will be created with different post COVID-19 resources put in place by the government, the digitalization of archival documents should receive specific attention. Indeed, easier access to sources due to digitalization will improve archival investigations which can boost an in-depth understanding of how institutions have reacted to pandemics in past and inform the decisions of contemporary policymakers. In addition, digitalization is also the tool to pave the way for future research on COVID-19. In this regard, archivists are actively working to collect and technologically manage the huge amount of records produced during this emergency.

Undeniably, this pandemic has triggered an institutional project emphasizing the rapid collection and digitalization of COVID-19 pandemic sources. Through digitalization, archives as “memory institutions”, will

provide documents to contemporary scientists (e.g., virologists, physicians etc.) to collect data, to compare results, etc., and will be available to future historians to better understand and contextualize the changes experienced by people, communities, and institutions during this time.

In the ways above outlined, the COVID-19 pandemic has been not only served as a limitation for our research activities, but it has also served as a warning for the bridging of the science and technology divide.

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