Let’s promote accounting history research!

In this second semester of the 2021 year, the Italian Society of Accounting History (ISAH), with the support of Accounting and Cultures, has continued its webinar activities with two important events. In the first 2021 webinar (July) four interesting papers were presented and discussed: “Shipbuilding and early forms of modern management: insights from the Ottoman reconstruction of the fleet after the Lepanto defeat in 1571”, by Bulent Ari, Luca Zan; “The management of epidemics in the Papal State: accounting for the health emergency in Bologna in 1855”, by Tiziana Di Cimbrini, Alessio Maria Musella, Christian Corsi; “Time of epidemics: a comparative longitudinal perspective on accounting-organizational methods” by Giuseppe Modarelli, and Christian Rainero; “Education system and accounting system in the 19th century: the case of the Real Liceo in Lucca”, by Paola Orlandini, Alessandro Capocchi, Maria Rita Pierotti, Stefano Amelio. After the call for more investigations on natural disasters expressed in 2021 first issue of this journal, I am happy to notice the presence of two works devoted to epidemics that represent one of possible trajectory of research within the broad natural disasters field.

The second 2021 webinar (December) was devoted to a selection of emerging scholars who submitted their works to the new awards instituted this year by ISAH that are: “Luca Pacioli” award for the 2021 best archival-based scientific research and “Great Scholars” for the 2021 best scientific research on the contributions of Italian scholars (“Maestri”) in the field of “Economia Aziendale”. The winner of the awards and other selected papers have undergone a “fast track” reviewing process for publication on Accounting and Cultures. In this Issue we publish two papers submitted for these awards. They are both based on archival research. Giuseppe Modarelli is the author of the first paper, titled “Re-
enacting authorisation power structure through accounting correspond-
ence: a principal-agent approach on extraordinary expenses of the Holy
Shroud between the two Great Wars”.

The second paper, co-authored by Davide Calandra and Federico
Lanzalonga, titled “Explore social exchange theory in Italian cultural
heritage. A case study on the Ordine Mauriziano Foundation’s Histori-
cal Archives” is the winner of the “Luca Pacioli” award.

Congratulating with these authors, I can notice that despite the some
persisting difficulties in our historical research activities, due to limits
to directly access to archives, and a consequent slowdown of the pub-
lication process, these young scholars have been able to apply for the
awards and successfully conclude the fast track process. This result
testifies the importance to stimulate and nurture young generation
whose enthusiasm combined with events capable to support them in
developing their ideas can represent the future of this field of research.
In this logic, ISAH has organised a Summer School of Accounting His-
tory next 16-18th June in Otranto (Italy) and I am looking forward to
seeing you there!

Stefania Servalli