

### Digitalisation: New tools for an ancient discipline

The pandemic made us aware of the difficulties in conducting historical investigations when the access to physical sources is forbidden or strongly limited. This phenomenon has had an impact on our scientific production in the last years, during which the whole publishing process has been delayed by these limits to access sources. A growing need of digital preservation has emerged from that period, as survey results have also testified (Klettlinger, 2020).

Although this need to create easily accessible sources for investigations is not new and not limited to our domain (see, for example, the large *corpora* of ancient literature produced on CD-ROM some years ago, now available online), the ongoing process of digitalisation offers new instruments in the accounting history field to generate new sources/tools and make them publicly available to a larger domain. This is an opportunity to offer new ways to access to different sources (articles, books, archival sources of different kind etc.), and it increases the possibilities for exploration and dissemination.

The diffusion of digital archives stimulates our teaching, research and public engagement; in particular, it favours thematic links among ideas, people and territories and facilitate comparisons and larger scale understandings.

These new tools pave the way to what is called 'digital history', that is, 'an approach to examining and representing the past that works with the new communication technologies of the computer, the Internet network, and software systems' (Cohen et al., 2008).

In this perspective, a new area of academic production is emerging, including data collection and new materials for courses' creation. At the same time, this digital dimension implies a methodological approach

linked to the hypertextual features of digitalised sources that allow the creation of different queries to be used for new dimension of analysis and understanding.

New archives can be created or can integrate existing ones, with an important redefinition of the archival base for accounting historians that expands the possibility of investigation. An example is the creation of database gathering together different scattered accounting history sources that would have been destined to be ignored if left in diverse archives not easily accessible.

In this context, an important role can be played by university, academies, libraries and archival institutions that can access specific financial resources made available by states or state communities. In this regard, the European Union is fuelling the policy debate on digitalisation and gathering different stakeholders to enhance the framework conditions for digital preservation.

Considering the importance of this new tools, the Italian Society of Accounting History has started a project for mapping the variety of Italian accounting history sources available. The creation of a public platform will allow queries of different kinds, and the future creation of links with scanned sources can open up a huge area of investigation. The platform's explorations will be easily possible not only for Italian scholars but also for foreign researchers who are often excellent investigators of Italian accounting history.

In relation to the contribution of digitalisation to the accounting history domain, the proper use of different digital tools implies the challenge to nurture scholars with digital skills, and at the same time, it offers major possibilities to interdisciplinary work teams capable of combining digital, historical and accounting capabilities.

These new opportunities stimulate interdisciplinarity and new ways of collaboration, where intellectual curiosity and reciprocal generosity among scholars of different fields will be the key for the effective enhancement of our future studies.

## References

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Stefania Servalli