

Merchants, Markets, and Trade Networks

The role of merchants has been fundamental in shaping business relations and networks. Merchants have been key-actors in creating links not only with local, but also with foreign populations. Trade contributed to the discovery of new routes by sea and lands and it was fundamental to discover new goods, novel technological tools, different way of living etc. Economic and commercial networks deserve our attention, as contexts where goods, innovative technologies, and ideas move generating a fruitful environment for accounting, economic and cultural evolution among different communities.

Within the mercantile activity, different managerial and accounting practices have emerged and evolved throughout the centuries, offering evidences useful for an understanding of economic, cultural and social dimensions in different moments and geographical contexts.

Local and international fairs and markets were crucial in distributing of various goods, including food, which was fundamental for people's survival. Therefore, the scientific exploration of these contexts offers the possibility to unveil not only the financial aspects of these dynamics, but also their political and social implications. In this regard, the regulation of trade activity and their relationship with public institutions cannot be ignored.

For an in-depth understanding of the mercantile context, examining the managerial and accounting practices adopted throughout different times and in various geographical and cultural areas represents an excellent starting point for critically exploring merchants' activities and their reporting. The bookkeeping and accounting dimensions, whether exercised by the merchants themselves or by professionals, are also of significant interest. Additionally, the role

of merchant bankers and trade insurance in facilitating security in commercial transactions is equally crucial.

Biographies and ethnographies of merchants can reveal the stories of exceptional subjects, provide a better understanding of their personalities and actions, and highlight the communalities in the life histories of various merchants.

The long story about the merchant's education, spanning from Abacus Schools to High Schools of Commerce (e.g. in cities such as Venice, Bari, Genoa etc.), and later on to specific University study plan, is another aspect that deserves researcher's attention.

The extensive production of management and accounting manuals, as well as ethical treaties specifically dedicated to merchants, represents crucial objects of investigation for understanding of their impact across different times and spaces.

Further knowledge can be offered by the theoretical dimension, thanks to the widespread range of national and international scholarly volumes on trading companies that explore their organization, management, and accounting in different historical moments.

As illustrated, merchants, markets, and trade networks are crucial themes in our discipline. For this reason, the forthcoming Congress of the Italian Society of Accounting History in Bari on December 5th and 6th, 2024, will focus on this topic. A fast track of *Accounting and Cultures* linked to the Congress will be organized. For further details, I invite you to read the call for papers published in this issue.

Stefania Servalli