

Accounting History

Call for Papers: Special Issue

Accounting History Research in the Age of Digitalisation

From its initial usage in the 1980s, the Internet and its various applications have revolutionised the way we communicate, work and live. As mechanisms for information dissemination, interaction, and collaboration among individuals, and for worldwide communication, in the last two decades Internet technologies have fostered the digitalisation of information, transactions, businesses and everyday life activities. The digitalisation of everything is even more evident with the recent global health crisis related to the COVID-19 pandemic, which has forced people, businesses, and institutions to heavily rely on digital technologies to continue to work, produce, and provide services, education, and research, as well as maintain social connections.

In the last two decades, thousands of academic papers and journals have been digitalised and made available to nearly all researchers around the globe. This has widened access to research and knowledge globally. It has enhanced the possibility of conducting research based on easily accessible digitalised data, documents, video, audio recordings and has enabled researchers to work together virtually online and conduct interviews and focus groups with participants located almost anywhere in the world. Similarly, the review and publication process of academic research has moved to online platforms that allow researchers to track their process and enable editors to manage journals without regard for geographical location. This, in turn, has led to an increase in the number of submissions, available publication outlets, volume of readers, as well as editorial workload in general.

Such potential impacts are especially visible within the accounting history field if one cares to consider the possibilities stemming from digitalisation. During the past 25 years, access to archival materials has become increasingly easier. Databases are available online showing where physical records are kept. Bookings can be made online to access archival materials in archives in other cities, countries, and continents. High quality scanning of archival materials can be requested from archives at the other side of the world. And, using scanned copies of archival material makes it far easier to undertake analysis, decipher text, and avoid mistakes. Archives are beginning to make digitised copies of their holdings freely available online. All these changes have opened-up access to vast amounts of historical material that most accounting historians could only have previously dreamed of seeing. Research teams can now work on the same images at their own desks, with no need to meet and no need to crowd around the original in an archive at some distant location, avoiding travel costs, accommodation costs, and fallow time.

As a result, the digitalisation of historical archives can foster continuous accessibility to the archives, and can open up new avenues for historical research, in terms of methodology, sources and international research teams. Generally, digital archives contain data, texts, images, maps, videos, and audio files, which are freely accessible via the Internet to the wider public. The Datini Archive in Prato, the Digital Vatican Archive, the Medici Archive Project, the Isabella d'Este Archive, and the British Library are just a handful of the scores of archives not only making their resources available, they are making what they hold easy to follow and

understand. This clearly opens up countless opportunities in accounting history research, such as the use of larger number of sources, the production of stronger evidence from different sources, the investigation of new topics and under-investigated historical periods, as well as cross-country comparisons of data referring to past accounting practices. However, it can also bring risks of data and document overload, misunderstanding or omissions due to unassisted access to the archives, and the undermining of the role of the archivists.

This special issue engages with accounting history in a digital world and welcomes research that investigates the impact of digitalisation on accounting history and the history of accounting as an academic discipline. Submissions can encompass a wide range of aspects and draw on an array of methodical and theoretical approaches.

Suggested avenues of research may include, but are not limited to:

- The role of digital archives in accounting history research: what are digital archives? Are they reliable? How can they be used? Are digital archives different to physical archives? What about their alterability?
- The role of digitalization in the history of accounting research: how has digitalisation affected academic publication?
- Accounting history research based on methodologies fostered by digital technologies.
- The history of the Internet and its role in accounting as a social and technical practice.
- Histories of the digitalisation of physical archives.
- How Artificial Intelligence (AI) advances in digital technologies may impact access and understanding of archival materials across multiple languages and time periods.

Submissions written in English and in accordance with the *Accounting History* style guidelines should be submitted electronically, as per the submission instructions on the journal website: <http://ach.sagepub.com/>. The closing date for submissions to the journal is **15 September 2022**. Early submissions are encouraged. Potential contributors are welcome to contact the Guest Editors to discuss their proposed topics.

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