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## AN ANALYSIS OF PUBLISHING PATTERNS IN ACCOUNTING HISTORY RESEARCH IN ITALY, 1990-2004

*Abstract:* In the last decade, an increasing number of analyses of accounting history literature have been undertaken to classify historical research paths and to “map” the variety of approaches and issues of the discipline in different geographical settings so as to make international comparisons. The paper develops these topics in the Italian context by studying the development of accounting history research (AHR) in the last 15 years. Contributions by Italian authors have been published in international and national specialist journals as well as in more general accounting journals. Other papers have been presented and published in the proceedings of the biannual SISR (*Società Italiana di Storia della Ragioneria*) Congress and in the Congress celebrating the 500th anniversary of the publication of Pacioli's *Summa* held in Venice in 1994. The findings chart publication trends during the period 1990-2004 from a quantitative and qualitative perspective, based on different dimensions, the dynamic of change in Italian AHR, and its possible limitations. The paper is informed by an international perspective and causal interpretations are attempted.

### INTRODUCTION

Since the 1990s, many scholars of accounting history have extended the research work, the cultural and philosophical frameworks, and the parameters of publication in many different respects (journals, authorship, etc.). A reflection on the way such research work is developing is useful not only to rearrange

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the fruits of the increasing production on the subject according to historiographic genres but for other purposes which share the same sensitivity regarding trends and opportunities for fruitful developments in the area of historical business studies [Walker, 2005].

Some years ago, this focus began to appear in international journals of accounting history, with reference to the trends and character of publications collected over time, for spatial and temporal comparisons. Consistent with such research works, this paper will go into the details of some features of the Italian accounting history studies carried out in the last 15 years, based on a significant although incomplete database of publications. Similarly to what has already been done internationally, the goal is to provide a reference framework from a time-related perspective and to make a few comments on some significant aspects brought to light by the survey, such as the subject, the time-related focuses, and the methods for the conduct of such research investigations.

The first section of the paper is a study of the main international research that has been conducted and the results of these studies. It presents the research model used for studying Italian publications and the boundaries of such study – the spatial boundaries (the reviewed papers of research into accounting history), the time boundaries (the reviewed time span), and the selected dimension of the study. This will be followed by a description of the main subjects that have been addressed by each category. Subsequently, the main results will be shown with a final discussion of their possible interpretations.

#### RESEARCH “INTO” ACCOUNTING HISTORY SINCE THE '90S: AN INTERNATIONAL PERSPECTIVE

A recent article by Fleischman and Radcliffe (F&R) [2005] outlining the developments of accounting history literature during the '90s identified this decade in accounting history as “the roaring '90s” for the growth of new research opportunities that emerged at the end of the last century. The production of papers in accounting history research (AHR) has not just increased in quantity but also, and above all, in quality. Some research works have highlighted the process of change and differentiation of the historiographic approach (“traditional” vs. “critical”) and research paradigms (“Neoclassical,” “Foucauldian,” and “Marxist”) within which the Anglo-Saxon production of accounting history has found some place since the '90s, thereby opening

new space for the interpretation of the role of such studies and the possible scope of their developments [Parker, 1997; F&R, 2005]. The spread of the perspective of a “new” accounting history, breaking from the traditional evolutionary approach which reads the past in light of the present, looks for deep interactions with space and time in which accounting develops, and, above all, recognizes the ability of accounting to transform social relations [Miller et al., 1991; Miller and Napier, 1993].

Interest in historiographic studies about the features of accounting history publications is therefore associated with the powerful development that the field has undergone since the '90s. The historiographic studies that have addressed such subjects on an international scale have found many explanations and analytical approaches. With a view to an international comparison, Carnegie and Potter [2000] have shown the features of the main specialist journals (*Accounting, Business & Financial History*; the *Accounting Historians Journal*; *Accounting History*) for the period 1996-1999, using a classification of subjects and approaches previously identified in a paper by Carnegie and Napier [1996]. Seven major areas into which AHR could be classified were discussed: historical studies of companies, based on documents that have survived; use of accounting records in business history research works; biographies of reputable experts; prosopographies (the study of features shared by groups of historical players that may help shed light on their value systems; e.g., social and family backgrounds, careers, religious and political affiliations); the history of institutions related to the accounting profession; public accounting; and international comparative accounting history, aimed at highlighting the cultural diversity of the reviewed settings. The picture offered by Carnegie and Potter's study substantiates the prevalence of Anglo-Saxon papers and shows a local concentration of publications in the sense of a close correlation between the nationality of the authors and that of the journal. In addition, a close connection seems to exist between authors' geographical origins and their subjects of study, while the most frequently studied historical ages were the 19th and 20th centuries.<sup>1</sup>

The existence of “dominant” trends and, accordingly, the developmental potentials for historical studies in areas under-investigated to date are more clearly documented in other studies.

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<sup>1</sup>This research has also been extended to a gender analysis by examining the participation of women in the development of the specialist, international, accounting history literature [see Carnegie et al., 2003].

Some papers [Carmona et al., 1999; Carmona, 2004] showed how the prevalence of research works from the Anglo-Saxon world finds an essential determinant in the language barrier. Anglo-Saxon researchers benefit from the substantial advantage of being able to write in the language universally accepted as the medium for the dissemination of research in business and accounting.<sup>2</sup> As to accounting history, Carmona [2004] did empirical research on papers presented at international conferences or published in journals in the '90s. He found that 91% of these were by Anglo-Saxon authors (only 3% were French, 2% Spanish, 1% Italian), that these papers focused on Anglo-American research subjects and areas, and that 72% concerned the period 1850-1945, an age that witnessed the development of Western capitalism. The extension of Carmona's survey to papers and publications in Spain, Portugal, and Italy showed instead that in the '90s, the variety of studies was far richer in terms of subjects, objects, and reference periods than English-speaking international meetings and journals.

With respect to the problem of the "dominance of the Anglo-Saxon mainstream," other research works have focused on the "variety" of research works and approaches [Carmona and Zan, 2002]. There is a need for a pluralist approach that may enrich the contribution made by accounting history to knowledge on a spatial scale. One way forward would be studies of "unusual" contexts (e.g., churches and non-profit agencies), as well as time periods more focused on the pre-industrial age. The significance of such research is corroborated by the fact that some of them have supplied elements for the "forging" of important assumptions such as, for instance, the origin of cost accounting, which in *mainstream* AHR has been closely connected with industrial development and its competitive scenarios whose existence and significance have been proven in early industrial and monopolistic settings [e.g., Carmona et al., 1997; Hoskin and Zan, 1997].

The acknowledgment of and the increasing interest in a wider range of geographical origins has been enhanced by the recent publication of special issues of international journals on specific countries<sup>3</sup> and the greater frequency of historiographic papers focused on the development of accounting history in specific countries [e.g., Hernández Esteve, 1995, on Spain].

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<sup>2</sup>For additional comments on this topic, see Parker [1993].

<sup>3</sup>for instance, special issues of *Accounting, Business & Financial History* on the U.S. (Vol. 10, No. 2, 2000), Japan (Vol. 11, No. 3, 2001), and Spain (Vol. 12, No. 2, 2002)

As to the approach suggested, for example, research “into” historical studies on business subjects, the Italian scenario has not been extensively studied, unlike other international situations. In this respect, one of the most outstanding studies on accounting history in Italy is one by Zan [1994], that acknowledges an increasing interest in the variety of national traditions in business studies. It gives an insightful picture of the development of accounting history and historiography in Italy up to the '90s. In view of the considerations we will address in the paper, some of the conclusions of this article provide opportunities for making comparisons. We are talking in particular of the lack of attention paid by Italian accounting scholars to the historical study of accounting practices and the use of archival documents from the 16th century onwards, unlike what can be found in accounting history studies focused on earlier centuries. In this respect, Zan [1994, pp. 258, 294] found that Italian scholars mostly tended, as to the latest centuries, to conduct rather a “history of accounting thought,” mostly based on the study of works by different scholars. A large part of the investigation of Italian AHR has been attracted to Zappa’s theory and the extent of his contribution.<sup>4</sup> Important historiographers of Italian accounting addressed the topic of the Zappian “accounting revolution” [Galassi, 2002; Canziani, 1994a; Ferraris Franceschi, 1994; Zan, 1994], the thought of the founder of Italian *economia aziendale* (business economics),<sup>5</sup> attempting to assess his contribution

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<sup>4</sup>Zappa was an innovator of accounting content and stressed quantitative determinations as the focus of this discipline. However, these could not live separately from business organization and management; otherwise the outcome would have been pure formalism. Zappa [1927, p. 20] believed that organization and management disciplines should be joined to accounting. *Economia aziendale* is, therefore, an overall doctrine that regards business as a complex whole. Its main features can be summarized by these general points:

- *Economia aziendale* covers all forms of economic organization at all levels: the household, business firms, public enterprises, towns, up to the state. The word “*azienda*” is a generic term, often translated as “concern.”
- It aims at developing the general principles that govern the equilibrium of the *azienda* as a coherent unity; Zappa’s contribution is characterized by a “radical holistic approach” based on a “unitary view of the *azienda*” [Zan, 1994].

<sup>5</sup>The translation of the term “*economia aziendale*” is a questionable issue. “In a non-literal translation, it stands for something like the ‘economics of economic units’ or the ‘science of economic administration’” [Zan, 1994, p. 289]. Others have translated it as “concern economics.” In fact, “A concern is an economic entity and the term covers all kinds of economic units such as business firms, government agencies, private households, etc. The term concern is used because it is general and applicable to the economic aspect of any social institute (typical

to the development of Italian accounting and business thought.

In this perspective, the article by Zan is wide and far-ranging and offers many cues for a critical analysis of Italian accounting history, in particular the “purpose” that studies on the evolution of the doctrine seem to have if compared with Zappa’s [1927, p. 294] business economics perspective, “...a linear and cumulative view of the ‘progress’ of accounting knowledge over time, of a very positivist vein” and poor propensity to set the developments of the 20th century business management philosophy in the context of a wider international scenario.<sup>6</sup>

The findings of this research offer insights to understanding the evolution of AHR in Italy in the last 15 years. Changing events are significantly marked by the propelling activity of an important Italian institution, the “*Società Italiana di Storia della Ragioneria*”<sup>7</sup> (SISR), which has impacted AHR in Italy. The reasons are linked to the aims of this association and its influence. In fact, the SISR was born under the aegis of the *Comité International des Historiens de la Comptabilité* (Belgium), the *Institut Français des Historiens Comptables* (France), the Accounting History Society (U.K.), the Academy of Accounting Historians (U.S.), and the Accounting History Association (Japan) to “promote” accounting history research. Its statement of mission pinpoints that the association promotes “studies and research works related to Accounting History, to work in the search, preservation, publication and illustration of the relevant historical materials, to spread the knowledge of Accounting History, to organise meetings and conferences.”<sup>8</sup>

The SISR has influenced the development of accounting history research through its biannual congresses and its sponsorship of several national and international accounting history conferences and workshops, fostering AHR within the broader Italian accounting research agenda.

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institutes are a family, a firm or enterprise, a territorial public institute, a cultural institute and so on). The word firm (or enterprise or business) designates only the institute whose economic aspect is the production concern” [Galassi, 2002, fn. 9]. For consistency, “business economics” has been chosen in the text.

<sup>6</sup>However, the purpose of this research, due to the stage of development in which it is set and the limits that will be stated, does not provide for a deeper analysis and comparison regarding such interpretation.

<sup>7</sup>Italian Society of Accounting History. The SISR is based in Pisa, where it was established in August 1984 on the occasion of the IV World Congress of Accounting Historians.

<sup>8</sup>See the website for the full version of the statement of the mission at <http://www.sisronline.it/>.

## THE STUDY OF AHR IN ITALY: THE ADOPTED APPROACH

In the light of these considerations, it is interesting to examine the production of accounting history in Italy, which has a specific tradition in the development of accountancy and historical accounting studies, in an attempt to find elements of “discontinuity” and “differentiation” with similar international experiences. The adopted approach of analysis helps us to understand the changes that occurred in the last decade and possible trends for the future. Thus, our research will parallel international studies in examining the spread and development of AHR at an international level. Suitable criteria will enable us to engage in research comparable to that conducted by scholars of other countries.<sup>9</sup> However, Carnegie and Potter’s [2000] and Carmona’s [2004] studies are those that have most inspired this paper although we have altered the framework to highlight distinctive features of Italian contributions.

The main criteria adopted are: (1) a set of criteria providing the definition and the collection of the sample for the study; i.e., the ways in which publications have been collected and the database organized and (2) a set of criteria leading to database interpretations and to the definition of the “dimension” or “prospects” of the study.

A first set of criteria includes the following parameters:

1. the time period over which accounting history articles were collected
2. the specific journals which constitute the database of articles
3. the geographic areas considered for study
4. the dimensions of authorship – affiliations, institutions, and/or countries
5. the research methodologies chosen for selecting and classifying publications

A second set of criteria applied to articles includes the following parameters:

1. the subject of research, with special reference to (a) the context that is the subject of the historical study, and (b) the accounting sub-discipline that constitutes the focus of the article
2. the historical period in which the subject of the publication is placed

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<sup>9</sup>for instance, Zan [1994]; Carnegie and Potter [2000]; Boyns and Carmona [2002]; Carmona and Zan [2002]; Carmona [2004]; Silva de Serra Faria [2005]; Walker [2005]



3. the prevailing evidences and sources of knowledge upon which the research is based

### THE SELECTION OF PUBLICATIONS

*The Time Period:* The need to conduct historiographic studies on accounting history publications has come more powerfully to the fore in the '90s as a response to an increase in subject matters and new opportunities for exchanges of experiences across Europe. This was a component of the "roaring '90s" that F&R [2005] identified.

Traditionally there are several reasons for the increased interest in accounting history studies [Carnegie and Napier, 1996]. These include the need to supply professionals with a "status" which is rooted in the past and is related to the development of civilization; the enhancement of our understanding of the present and perhaps the future; and the opportunity to utilize different domains (sociology, psychology, philosophy) for highlighting the nature of accounting as a cultural and not just a technical phenomenon.

AHR has also become more and more prominent in Italy. This study is focused on a time span from 1990 to 2004. Although it seems to be a comparatively short period, it includes important new initiatives, such as the biannual SISR congresses, and the efforts of important academic playmakers, such as the Universities of Venice, Siena, Pisa, and Florence, to propel AHR into the national scholarly network. The growing production of AHR in Italy features an interest in analyzing changes and understanding phenomenon, comparing local trends with evidence of similar events abroad.

The limits of such an approach lie above all in the time span considered and the extension of the sources used; however, in our opinion, it is effective to exam the research and publishing patterns developed by Italian authors in this critical period of change. In our research, the work is methodologically facilitated because the time span selected covers periods that have been more frequently studied in an international context.<sup>10</sup> We

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<sup>10</sup>Studies aimed at examining a time span like ours are developing in other European countries. In particular, Carnegie and Potter [2000] have focused their paper on the period 1996-1999; Boyns and Carmona [2002] have looked at works from 1996-2001; Carmona and Zan [2002] specifically examined a selection of historical articles published in a special section of the *European Accounting Review* in 2002. Subsequently, Carmona [2004] examined works from the decade 1990-1999, Walker [2005], in the attempt to extend the examination of informa-

witness the process of the internationalization of AHR where a key role has been played by the international specialist journals published in English. The decision, therefore, is to enrich and supplement the research results gleaned by Italian academia and, thus, to examine its role in the internationalization of Italian AHR.

*Sources, Settings, and Authorship:* The sources, the geographical area of reference, and the authors' affiliation are the basic criteria for the collection of a more consistent and significant database for interpreting research developments in Italy.<sup>11</sup> This interest is further strengthened by our will to measure, after ten years, the level and methods of dissemination, both nationally and internationally, of the papers on accounting history produced by Italians [Zan, 1994]. Other scholars [Carnegie and Potter, 2000, pp. 181-182] have only examined a specific selection of journals, studying how the publications could be categorized by authorship. For this reason, they classified articles only by the national location of the institutions where the authors were working at the time of publication. Here, by contrast, a database of 258 publications from 1990-2004, with only authors of Italian nationality and subjects associated only with Italy, have been collected from the following sources (Tables 1 and 2):

- 1) ISJ: international specialist history journals: *Accounting, Business & Financial History (ABFH)*; *Accounting Historians Journal (AHJ)*; *Accounting History (AH)*
- 2) IGAJ: international general accounting journals: *Abacus (A)*; *Accounting, Auditing & Accountability Journal (AAAJ)*; *Accounting and Business Research (ABR)*; *Accounting, Organizations and Society (AOS)*; *The Accounting Review (TAR)*; *Contemporary Accounting Research (CAR)*; *Critical Perspectives on Accounting (CPA)*; *European Accounting Review (ERA)*; *Journal of Management*

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tion to a broader time span to test assumptions made in previous papers, selected writings published between 1954 and 2002. Finally, the paper of Silva de Serra Faria, presented at the Braga, Portugal conference in 2005, went into detail about AHR in Portugal.

<sup>11</sup>The study considers only the publications that centered on Italy as the geographical area of reference and were presented by Italian authors. The cognitive objectives of this study led us to add to the database Italian authors working in both Italian and foreign universities. Such a decision is essential in order to have a better understanding of the way scholars whose training and experience have taken place mostly in Italy have helped spread the knowledge of Italian accounting history.

*Accounting Research (JMAR); Management Accounting Research (MAR)*

- 3) NSJ: national specialist history journals (both in business and accounting): *Contabilità e Cultura Aziendale; Imprese e Storia; Annali di storia dell'impresa*
- 4) NGAJ: national general accounting journals, including accounting history studies (published in Italian): *Amministrazione e Finanza; Budget; Economia & Management; Il pensiero economico italiano; Rivista dei Dottori Commercialisti; RIREA – Rivista Italiana di Ragioneria e di Economia Aziendale; Economia Aziendale* (a business administration journal, published in English)
- 5) PPC: published proceedings of accounting history conferences: the biennial meetings organized by the *SISR* and the international conference for the celebration of Frà Luca Pacioli held in Venice in 1994

Tables 1 and 2 reflect the infrequency with which Italian authors have appeared in international outlets, four each in general and history-specific journals.

**TABLE 1**  
**Analysis of Articles by Source**

Source	No.	%
ISJ	4	1.6%
IGAJ	4	1.6%
NSJ	27	10.5%
NGAJ	81	31.3%
PPC	142	55.0%
Total	258	100.0%

**TABLE 2**  
**Articles Classified by Journals**

Source	Journal	Years in the sample	No.	%
ISJ (tot. 4)	<i>ABFH</i>	1990-2004	2	0.8%
	<i>AHJ</i>	1990-2004	1	0.4%
	<i>AH</i>	1996-2004	1	0.4%

IGAJ (tot. 4)	A	1990-2004	0	0.0%
	AAAJ	1990-2004	0	0.0%
	ABR	1990-2004	1	0.4%
	AOS	1990-2004	1	0.4%
	TAR	1990-2004	0	0.0%
	CAR	1990-2004	0	0.0%
	CPA	1990-2004	0	0.0%
	EAR	1993-2004	2	0.8%
	JMAR	1990-2004	0	0.0%
	MAR	1990-2004	0	0.0%
NSJ (tot. 27)	<i>Contabilità e Cultura Aziendale</i>	2001-2004	22	8.5%
	<i>Annali di storia dell'impresa</i>	1990-1993 1999-2004	2	0.8%
	<i>Imprese e Storia</i>	1990-2004	3	1.2%
NGAJ (tot. 81)	<i>Amministrazione e Finanza</i>	1990-2004	0	0.0%
	<i>Budget</i>	1990-2004	0	0.0%
	<i>Economia &amp; Management</i>	1990-2004	0	0.0%
	<i>Economia Aziendale</i> (in English)	1990-1995	5	1.9%
	<i>Il pensiero economico italiano</i>	1990-2004	1	0.4%
	RIREA	1990-2004	70	27.1%
PPC (tot. 142)	biannual SISR conference	odd years 1991-2003	122	47.3%
	international conference to celebrate Frà Luca Pacioli	1995	20	7.7%
	Total		258	100%

The results in Table 2 are influenced by the decision to exclude both unpublished monographs and paper presentations. The choice was dictated by the desire to have a database easily comparable to existing international ones. However, as to the criteria used in similar empirical works on accounting history publication, we observe different behaviors. Some authors have limited their scope to blind-refereed journals [Carnegie and Potter, 2000; Carmona and Zan, 2002], while others have extended their coverage to include papers presented at international meetings and postgraduate theses [Carmona, 2004]. Table 3 summarizes the criteria used in papers considered most significant for comparison.

**TABLE 3**  
**Different Methods Adopted to Create a Sample for  
 Analyzing the Spread of AHR**

Authors	Number of Articles	Journal Sources	Referee Intervention	Secondary Sources
Carnegie and Potter [2000]	149	ISJ	yes	research results, notes, and comments
Carmona [2004]	410	ISJ IGAJ	yes and no	international and national meetings, other sources
Carmona and Zan [2002]	8	IGAJ	yes	
Boyns and Carmona [2002]	145	ISJ IGAJ NSJ NGAJ	yes and no	research results, book sections, postgraduate theses, papers
Walker [2005]	521			from the "Historical Abstracts" database

The aforementioned criteria not only allowed us to limit the relevant publications, but it also made it possible to conduct a more detailed classification of the collected works by studying abstracts and the texts themselves when there were either no abstracts or when the abstracts did not give sufficient indications of the parameters of the historical work. This method was chosen by the other authors. In addition, the research benefited significantly with access to university libraries and web sites, making it easier to collect the materials, especially international ones.

Finally, the choice of the database raises a further consideration. Conference papers are more likely not subject to refereeing in the usual rigorous way or, alternatively, if reviewed, are evaluated at a lower standard than applied for other classes of publication. For this reason, Tables 4, 6, 7, and 8 distinguish journal publications from the complete database, allowing a comparison of the results with similar research mentioned before.

### ANALYSIS OF PUBLICATIONS

*The Dimensions of the Analysis: The Chosen Patterns of AHR in Italy:* The variety of subjects, in-depth topics, analytical methods, and adopted theories are very wide, determining a significant complexity of analysis, even if, on the other hand, multicul-

tural and multidisciplinary productions enrich this pathway of studies [Carmona and Zan, 2002, p. 302]. As mentioned before, some authors have tried to find a pattern to accounting history papers, according to subject matter and/or methodology [Carnegie and Napier, 1996, pp. 17, ff.], and, based on these classifications, attempted to organize their analyses [Carnegie and Potter, 2000, pp. 183-193]. Inspired by such works, but keeping in mind the classifications used also in recent special issues/sections of international journals [Boyns and Carmona, 2002, pp. 151-153; Carmona and Zan, 2002, pp. 295-299], we have tried to organize the contents of Italian works in different analytical perspectives. The first one pertains to *the context* of the phenomenon under investigation; the second one relates to *the focus*, the specific accounting sub-discipline the context highlights; the third is the *historical period* observed; and the fourth analyzes the prevailing research evidences and their use in carrying out the historical research.

Our first aim was to classify the contexts as follows:

- frameworks; i.e., interpretive general patterns related to the historical development of “business management” and accounting history and to principles and methods for AHR
- accounting thinkers, as concerns “life and works” of the authors, pinpointing the analysis of the character of the scholars’ productions during the historical development of the subject matter
- accounting profession, concerning the development of the accounting profession in Italy and other related topics
- history of the Italian accounting discipline; i.e., detailed information on the development of economic and business philosophy in Italy, in connection with specific historical periods and subjects (accounting tools, principles, concepts)
- accounting practices in organizational context/site, related to the description of relevant historical accounting issues, based on the study of past accounting experiences
- other topics involving various contents

The accounting practices group includes more sub-categories due to the different characteristics of the organizations examined which seemed to be of international interest [Walker, 2005], such as:

- accounting practices in the public sector
- accounting practices in enterprises

- accounting practices in charities and non-profit organizations
- accounting practices in churches and monasteries

Details of these classifications are listed in Tables 4 and 5, while a qualitative summary analysis of the main contents of researches in each area will be provided subsequently.

**TABLE 4**  
**Classification of Publications by Context**

Category	Total		Journal Publications	
	No.	%	No.	%
frameworks	19	7.4%	10	8.6%
accounting thinkers	85	32.9%	48	41.4%
accounting profession	16	6.2%	5	4.3%
history of accounting discipline	53	20.5%	32	27.6%
accounting practices	72	27.9%	20	17.2%
other	13	5.0%	1	0.9%
Total	258	100.0%	116	100.0%

**TABLE 5**  
**Sub-Classification of Accounting Practices Category**

Sub-Category within Accounting Practices	Total		Journal Publications	
	No.	%	No.	%
public sector	23	31.9%	5	25.0 %
enterprises	30	41.7%	8	40.0 %
charities and non-profit organizations	4	5.6%	1	5.0 %
churches and monasteries	15	20.8%	6	30.0 %
Total	72	100.0%	20	100.0 %

A significant concentration of publications can be noted for the “accounting thinkers” (32.9%), a phenomenon that appears to be even more pronounced than found by Carnegie and Potter [2000] and by Walker [2005]. In particular, 12 of the 85 publications on accounting thinkers (4.6% of the total) related to the Pacioli conference of 1994. This category appears even more remarkable if we consider only the journal publications (41.4%). The prevalence of this kind of AHR and its relative weight is higher in Italy than abroad, highlighting the prevalence of more traditional approaches that tend to focus on key individuals and

their influence on accounting concepts, practices, and institutions. This is cause and effect at the same time of a relatively low exposure of domestic AHR to the international context where a greater variety of approaches and epistemological perspectives are brought to bear [Previts et al., 1990a, b]. It is noteworthy, however, that this research genre does not constitute the majority in the period considered. Rather, a broader variety has emerged.

As to the possibility of referring back to specific sub-disciplines of accounting, the analysis in accounting history publications is complex, so the focus of the research was only on the distinction between publications that concern accounting records and balance sheets, to which we added studies on the evolution of the double-entry method, and the ones concerning historiographic subjects in the area of management control and cost accounting. The remaining subjects have been grouped into a third category which includes more far-ranging subjects, such as studies on the evolution of business management, and subjects not easily referred to any other category or which require further investigation. The intention was to express just a few easily identified subject categories that could answer some questions raised by authors in the past [Zan, 1994] about the main directions of study adopted in Italy.

**TABLE 6**  
**Classification of Publications by Main**  
**Sub-Disciplines of Accounting**

Type of Sub-Discipline	Total		Journal Publications	
	No.	%	No.	%
financial accounting	133	51.6%	58	50.0%
cost and management accounting	21	8.1%	12	10.3%
other (not specified)	104	40.3%	46	39.7%
<b>Total</b>	<b>258</b>	<b>100.0%</b>	<b>116</b>	<b>100.0%</b>

In this case, Table 6 shows the clear prevalence of studies related to accounting and corporate balance sheets (133, 51.6%), compared to works that investigate cost accounting and management accounting subjects (21, 8.1%). No substantial difference emerges from Table 6 when journal publications are considered. The prevalence of AHR oriented towards financial accounting reflects the tradition of Italian accounting studies. Management and cost accounting techniques in industrial settings developed later in Italy than in Anglo-Saxon countries.



Prior research on this issue has found reasons for this, including protectionist economic policy and late industrial development in Italy; the family-run and monopolizing nature of corporate governance; and the mistrust of the prevailing Italian business discipline in analytical and sectional determinations [Zan, 1994; Bergamin Barbato et al., 1996; Antonelli et al., 2002; Cinquini and Marelli, 2002].

Regarding the identification of the historical period within which the subject of the study is placed, we identified the reference century. When coverage spanned more than one century, we applied a fraction of a century (e.g., if a work spanned five centuries, .2 was applied to each century).

Table 7 suggests that Italian authors produced studies fairly consistently for the 16th through the 18th centuries even if our sample includes, quite reasonably, a higher number of studies from the 19th (19.6%) and 20th centuries (40.0%). Nevertheless, unlike the findings of Carnegie and Potter [2000], Italian production before the 16th century is also significant. This peculiarity can be explained as Italy was the country in which “double-entry bookkeeping” was originally developed and by the importance in Italian history of the period, starting with the 13th century, with the rebirth of trade and the growing political and economic power of the Church and leading Italian city-states (Venice, Pisa, Florence, Siena, etc.). Furthermore, the cultural and political aspects of the Italian Renaissance mandated the development of accounting to support administrative practices. Of such experiences, Italy has bounteous archival evidence, which is increasingly attracting Italian accounting historians. An analysis of journal publications underlines a higher concentration in the 20th century (54.9 %) but a lower one in previous centuries.

Actually, even if the papers considered are mostly focused on 19th and 20th century subjects (59.6%), about 17% of the research works involve topics from the 14th, 15th, and 16th centuries. These figures are consistent with international AHR, but there is a significant difference in the proportions, as explained below. In fact the paper by Carnegie and Potter [2000] and other papers mentioned above indicate that, in the three specialist international accounting history journals, 73% of total 1996-1999 publications address subjects of the past two centuries, while only 9% deal with 14th, 15th, and 16th century events.

Finally, an analysis of prevailing research evidence allows us to classify the papers according to the following principles:

- “archival (primary) sources,” when the paper shows results that come from business archives

**TABLE 7**  
**Classification of Publications by Period**

Century	Total		Journal Publications	
	No.	%	No.	%
pre-12th	4.08	1.6%	1.09	0.9%
12th	1.50	0.6%	0.11	0.1%
13th	0.92	0.4%	0.53	0.5%
14th	8.39	3.3%	4.03	3.5%
15th	19.59	7.6%	6.23	5.4%
16th	15.69	6.1%	6.43	5.5%
17th	12.61	4.9%	3.93	3.4%
18th	20.30	7.9%	3.59	3.1%
19th	50.58	19.6%	17.43	15.0%
20th	103.32	40.0%	63.66	54.9%
other	21.0	8.1%	9.00	7.8%
Total	258.00	100.0%	116.00	100.0%

- “published sources,” when the paper is mainly based on the author’s own works or secondary sources on the topic
- “other,” when the research is based on both or neither of the aforementioned types of sources (e.g., Cinquini, 2004 is based on both an archival source on corporative economy and an analysis of published works to highlight its influence over Italian scholars in the 1930s.)

**TABLE 8**  
**Classification of Publications by  
Prevailing Research Evidence**

Prevailing Research Evidence	Total		Journal Publications	
	No.	%	No.	%
archival (primary) sources	73	28.3%	23	19.8%
published (secondary) sources	97	37.6%	48	41.4%
other	88	34.1%	45	38.8%
Total	258	100.0%	116	100.0%

Table 8 indirectly corroborates what has been described in previous tables. Consistent with what was observed in Table 4 about a greater concentration of “accounting thinkers” in journal publications, a higher prevalence of biography (included in the “published sources” category) is evidenced in Table 8. The growing trend of works on accounting practices and the exten-

sion of studies to earlier historical periods fuel cognitive surveys that have been carried out with the aid of a research method based on archival evidence. This is a result that shows a change in the course of Italian historical studies breaking with the past [Zan, 1994].

*Confirmations and Discontinuities in AHR in Italy (1990-2004):* So far, we have dwelt with a “static” analysis of the collected papers according to the prescribed criteria. Now, it is interesting to examine the contents of the articles from a “dynamic” perspective to find evolutions and discontinuities and to interpret underlying meanings.

In terms of the first item, the findings are presented in Table 9. At this stage, the papers will be differentiated by three retrieval sources (international journals, national journals, and conference proceedings) on a yearly basis.

**TABLE 9**  
**Distribution of Papers by Source and Year**

Year	No. of Articles				Total %
	International Journals	National Journals	Conference Proceedings	Total No.	
1990		6		6	2.3 %
1991		9	25	34	13.2 %
1992		10		10	3.9 %
1993		5	15	20	7.8 %
1994	1	4	20 <sup>1</sup>	25	9.7 %
1995		10	16	26	10.1 %
1996		3		3	1.2 %
1997		12	12	24	9.3 %
1998		7		7	2.7 %
1999		6	14	20	7.8 %
2000				0	0.0 %
2001		6	19	25	9.7 %
2002	3	9		12	4.7 %
2003	1	8	21	30	11.6 %
2004	3	13		16	6.2 %
Total	8	108	142	258	100.0 %
Average per year	0.53	7.2	9.47	17.2	
Average per conference			17.75		

Table 9 marks the difficulties Italian scholars face attempting to publish in international journals. The large number of proceedings is related to the biennial SISR conferences. These meetings significantly affect the distribution of the publication data, which peak in the years in which the SISR conference is held. As to national journals, we found no noteworthy trend other than the inexplicable phenomenon that there were no papers published in the year 2000. On average, seven accounting history articles a year are published in Italian journals. Published meeting proceedings (all national SISR meetings, except that of 1994) show that the Italian business-economic academic community is still keenly interested in historiographic subjects. On average, 17.75 accounting history papers per national conference are presented. Dividing the total number of papers presented at meetings for all 15 years of our research sample, an average of 9.47 papers a year is obtained. This value relatively increases when added to the mean number of papers in the database published yearly in national or international journals. A mean indicator of the yearly contribution by Italian authors to accounting history subjects is 17.2, summing 0.53, 7.2, and 9.47.

Table 10 shows the distribution of papers according to time period and subject classifications. The data show a relentless interest in the “accounting thinkers” category, which points out a penchant for the great masters of the Italian past. The highest number of papers (35) in the period 1990-1994 is attributed to the extraordinary conference held in Venice to celebrate Frà Luca Pacioli on the 500th anniversary of the publication of his *Summa*. On that occasion, 12 papers were presented, significantly increasing the production of the period. Notwithstanding, ongoing research on past thinkers remains a peculiar aspect of AHR in Italy.

Another interesting aspect is the sudden increase in the number of publications in the 2000-2004 period about the “accounting profession.” This phenomenon could be explained by the evolution and internationalization of accounting principles (IAS/IFRS) as occurred in the last few years. Actually, since early 2000, we have seen much excitement about the enforcement of the IAS principles by member states. One last aspect to highlight is a substantial interest in the study of “accounting practices” and its increasing trend in the last ten years of the analysis.

**TABLE 10**  
**Distribution of Total Contributions by**  
**Context and Time Period**

	Frameworks	Accounting Thinkers	Accounting Profession	History of Accounting Disciplines	Accounting Practices	Other	Total
1990-1994	6	35	1	33	16	4	95
1995-1999	9	29	2	8	28	4	80
2000-2004	4	21	13	12	28	5	83
Total	19	85	16	53	72	13	258

Some comments are pertinent to the analysis of journal articles by context and time period as shown in Table 11. The “accounting thinkers” category continues to be widespread with 48 articles split into the three time periods reflecting a weak growth trend. The increasing interest in “accounting profession” in the period 2000-2004 is accounted for by the internationalization of accounting principles as previously mentioned. The “history of accounting disciplines” category shows an apparently inexplicable discontinuity from the 1990-1994 period (21 articles) to 1995-1999 (5 articles). It is triggered by the fact that Serra published 17 articles in the period 1990-1992 about the development of AHR based on articles published by *RIREA* from 1901 to 1990. The last interesting aspect to note is the clearly increasing incidence of articles about “accounting practices,” which rose from one in the period 1990-1994 to 11 in 2000-2004.

**TABLE 11**  
**Distribution of Journal Publications by**  
**Context and Time Period**

	Frameworks	Accounting Thinkers	Accounting Profession	History of Accounting Disciplines	Accounting Practices	Other	Total
1990-1994	2	11	0	21	1	0	35
1995-1999	5	19	1	5	8	0	38
2000-2004	3	18	4	6	11	1	43
Total	10	48	5	32	20	1	116

Another interesting indicator of the fervor in Italian AHR in the period under examination concerns new entrants into the research field as shown in Table 12. The column “AH Researchers” indicates the total number of authors or co-authors of journal articles or conference papers. The column “% of New

AH Researchers” shows the percentage of new AH researchers compared to the previous time period. The continuous expansion of the Italian AH community bespeaks the vibrancy of AHR in Italy.

**TABLE 12**  
**New AH Researchers in the 1990-2004 Period**

	AH Researchers	% of New AH Researchers
1990-1994	65	--
1995-1999	68	63.2%
2000-2004	84	63.1%

The last point to underscore concerns new AH researchers in SISR conferences, a factor that highlights the role of the SISR as a stimulator of AHR in Italy. Table 13 distinguishes the percentage of AHR “new authors” at each SISR conference from the total number. It refers to first-time paper presenters at a SISR conference.

**TABLE 13**  
**New First-Time AH Paper Presenters at SISR Conferences**

	1991	1993	1995	1997	1999	2001	2003
new authors and co-authors (A)	25	14	13	12	9	14	18
total authors and co-authors (B)	25	16	18	22	18	25	32
(A)/(B) %	100%	88%	72%	55%	50%	56%	56%

Table 13 shows the continuous entry of new AH researchers since the first SISR conference in 1991. In every conference, at least half of the participants are novices to AHR. Most of the AHR increase, as shown, is attributable to the propelling role of the SISR. There can be no doubt that the SISR has stimulated academic debate in AH locally and nation-wide, but what is its role in the international context that Italian scholars have to face?

*Internationalization Process of AHR in Italy: A “Weak Change”:* The analysis of data in Tables 2, 4, 5, and 9 pinpoints the difficulty in developing AH studies and publishing the results in international journals. In fact, the tables show, once again, that if we just look at the total value (258 essays), Italian authors have problems publishing internationally.

On one side, this issue of relative isolation is rooted in the national orientation of accounting itself in Europe up to the end of the 1980s [Hopwood and Schreuder, 1984, p. 1]:

Until recently accounting research in Europe has developed within quite tightly defined national boundaries. As has already been noted, the substantive research concerns and strategies were often very different. Education and research training and funding tended to be purely national concerns. The research and professional journals which existed were primarily nationally oriented and, if only for reasons of language, had quite narrowly circumscribed national readerships. With a few notable exceptions, there was little or no systematic cross fertilization.

The findings of the study confirm a phenomenon [Carmona, 2004] that non-Anglo-Saxon scholars are poorly represented in international journals, even if an “abundant production” of publications on the subject is growing nationwide. Our research in Italy identified 250 publications in the period 1990-2004, proof of an “abundant production” of Italian AHR, of which only four articles appeared in ISJ and another four in IGAJ. In addition, the difficulties in publishing in Anglo-Saxon journals suffered by non-Anglo-Saxons scholars, such as language, approach, and the consequences of accepting foreign papers [Carmona, 2004; Walker, 2005] contributes to significant delay in publication. Another common feature described in the international literature [Carnegie and Potter, 2000, pp 186-187] is the relatively small incidence of co-authored works (31 papers of 258) and the virtual non-existence of Italian scholars working with foreign ones (2 papers of 258).

There also exist domestic reasons that can help explain this lack. In Italy, there was little reward until recent years to publish internationally. In the past, international publication in accounting has not been particularly valued for academic advancement. It has been viewed suspiciously as a possible departure from the strong and rich mainstream domestic tradition. Only in the last decades has internationalization been clearly and increasingly addressed as one main point of an Italian accounting research agenda with its relevance recognized by an emerging new generation of scholars.

The evidence in AHR confirms this changing trend. A dynamic reading of the frequencies of previous tables suggests a positive, albeit “weak,” sign of a possible reversal in trend over the last few years. From 2002 to 2004, seven articles have been

published in international journals, four in specialist accounting history journals, compared to just one in the previous 12 years. This is a discontinuity from national journals where we do not find any noteworthy trends other than the shortfall of the year 2000. During this span of time, we emphasize the important role played by the SISR and by some Italian universities in encouraging young researchers in AHR.<sup>12</sup> The foregoing analysis pinpoints the SISR as a major contributor in propelling this change in national academia and halting a decline in Italian AHR.

The role played, or not played, by the SISR in this difficult path towards internationalization of AHR is a double-edged sword. The low number of international publications confirms that the SISR has not been able to increase the number of international works. The low level of international orientation in the past 15 years, especially given the large number of new researchers in the accounting history arena, supports the idea that the SISR has not been successful in breaking down the virtual border that surrounds Italian academia. In this sense, the prevailing role of the SISR has been the attraction of the young generations of academics towards AHR while maintaining links to traditional Italian roots.

On the other hand, we can observe that the SISR was not totally “neutral” in relation to the “weak sign of discontinuity” since four of the eight papers published in international journals were previously presented in congresses sponsored or organized by the SISR, as shown in Table 14.

In this perspective, the SISR appears an important arena to develop and present papers in AHR suitable for an international audience and capable of securing international publication. Considering the latter circumstance, the position of the SISR towards internationalization appears twofold. It has not been primarily committed to propelling internationalization, having a domestic horizon in its cultural promotion of AHR, but it has *de facto* supported, through its promotional activities and offering an arena to debate, the development of papers suitable for appreciation by an international audience. Indeed, in recent years, the mounting quest for internationalizing Italian accounting studies has motivated the SISR to greater interest and effort than in the past. In 2005, the SISR organized an international workshop on Italian accounting history and a special issue of

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<sup>12</sup>In particular, the Universities of Florence, Pisa, and Siena scheduled three selections of working papers for their doctoral programs, named “Author’s Paintings.”



an international journal was published based on this event [Cinquini and Marelli, 2007].

**TABLE 14**  
**Papers Published in International Journals**

Author[s]	Year	Title	Journal	Paper in SISR Congress
Zan, L.	1994	"Toward a History of Accounting Histories: Perspectives from the Italian Traditions"	<i>EAR</i>	NO
Antonelli, V., Cerbioni, F., and Parbonetti, A.	2002	"The Rise of Cost Accounting: Evidence from Italy"	<i>ABFH</i>	YES
Carmona, S. and Zan, L.	2002	Special Section: "Mapping Variety in the History of Accounting and Management Practices"	<i>EAR</i>	NO
Cinquini, L. and Marelli, A.	2002	"An Italian Forerunner of Modern Cost Allocation Concepts: Lorenzo De Minico and the Logic of the 'Flows of Services'"	<i>ABFH</i>	YES(*)
Bisaschi, A.	2003	"The Accounting System of Venerable Society of the Living and the Dead of Parma in Medieval Times"	<i>AH</i>	YES
Quattrone, P.	2004	"Accounting for God: Accounting and Accountability Practices in the Society of Jesus [Italy, XVI-XVII Centuries]"	<i>AOS</i>	NO(**)
Zan, L.	2004a	"Writing Accounting and Management History, Insights from Unorthodox Music Historiography"	<i>AHJ</i>	NO
Zan, L.	2004b	"Accounting and Management Discourse in Proto-Industrial Settings: The Venice Arsenal in the Turn of 16th Century"	<i>ABR</i>	YES

(\*) international conference celebrating Frà Luca Pacioli, sponsored by the SISR.

(\*\*) In the 2nd SISR Conference, Quattrone [1993] presented a first research paper on the accounting system of Sicilian Jesuit societies in the 18th and the 19th centuries.

## INTERESTS OF RESEARCH AND TRENDS IN ITALIAN AHR (1990-2004): A SUMMARY OF CONTENTS

An extensive investigation on the researched subjects can further enrich the picture of Italian researchers' penchant for accounting history, providing food for thought on trends of recent years. Even if our study fails to grasp the essence of every paper, given their large number, an overall picture of developmental trends of Italian AHR will emerge.

*Papers Offering "Frameworks"*: The interpretative frameworks category includes 19 publications addressing issues related to the historical development of "business management," the development of reference patterns in accounting history, the in-depth analysis of principles, and methods for AHR.

The subset of papers that details historical research includes explorative and methodological papers on the role played by historical research in business disciplines [Borgonovi, 1991; Ferraris Franceschi, 1991], connections between accounting and business history [Lipari, 1993; Ferraris Franceschi, 1997], and possible methodological approaches [Antonelli, 2004]. Other papers tend to offer criteria for a proper use of documental sources [Amaduzzi, 1997; Serra, 1997].

Then there are papers that offer general reference patterns for the development of accounting doctrines in Italy. For example, Zan's papers [1994, 1999] set in a critical perspective developments of Italian studies in accounting history by proposing interpretative patterns associated with a "process of establishment of a particular and distinctive national academic discourse of accounting" [Zan, 1994, p. 257], while Catturi's papers [1994, 1997a, b] offer different interpretations of the development and spread of the double-entry accounting method.

Finally, other papers focus on *economia aziendale*, in particular on its relations with accounting [Viganò, 1994]; its origins, development, and boundaries [Cavaliere, 1995a]; and its theoretical references in support of management control studies [Catturi and Riccaboni, 2001]. A recent paper by Zan [2004a] offers an original interpretation of accounting and management history studies inspired by studies in music history.

*Papers on "Accounting Thinkers"*: As shown in the previous section, a substantial number of Italian studies deal with the "life and works" of scholars who have left their mark on the evolution of the discipline. After all, it is universally recognized that

the Italian tradition in general and its accounting history in particular have seen a number of great scholars whose thought has been influential for ages. Therefore, it should not come as a surprise that we find, even in the last 15 years, a significant number of papers about such personalities as Pacioli, Zappa, Besta, Giannessi, Ceccherelli, and many others. Table 15 lists the authors and the number of studies about them.

**TABLE 15**  
**Studied Masters (No. > 3)**

Studied Author	No.
Fra Luca Pacioli	17
Amaduzzi	7
Besta	6
Zappa	5
Giannessi	5
Alfieri	4
Ceccherelli	3
other authors	38
Total of category	85

As many as 17 papers, nine of which come from the celebratory meeting of 1994, deal with Frà Luca Pacioli's thought. A substantial number of them highlight his skills as a mathematician as well as a business economist by studying his major works – *Summa de Arithmetica, Geometria, Proportioni et Proporzionalità* and *Tractatus Mathematicus ad Discipulos Perusinos* [Calzoni, 1992; Cavazzoni, 1992; Amaduzzi, 1994; Antinori, 1994; Mari, 1994]. Others of the papers aim instead at extolling Pacioli's double-entry method [Rusconi, 1994; Turco, 2002].

The second most numerous group (seven) includes papers by Bianchi [1995], Bruni [1995], Caselli [1995], Cavaliere [1995b], Paolone [1995], and Sica [1995], commemorating the profile of Amaduzzi after his death.

Another substantial portion of the papers deals with Besta and his concept of control [Paolini, 1991; Riccaboni, 1991] or the problem of balance valuations [Gonnella, 1994]. Di Stefano [1991] analyzes the causes behind the crisis of Besta's system, while Monorchio [1996] extols him as the reformer of accountancy in public administration. Finally, Bruni's article [1996] makes a new comparison between Besta's thought and Zappa's theories.

At odds with Besta, many authors also deal with Zappa. Quagli [1991] reformulates his "planning" concept, Mongiello

[1998] the determination and reliability of accounting principles, while Canziani [1999] deepens his theories critically. More recently, Coda [2002] analyzed the contributions Zappa made to the study of accountancy.

A further group of papers deals with the Tuscan-trained master Giannessi. Bertini [1993], Corticelli [1993], and Ferraris Franceschi [1993] commemorate his death by recalling the contribution he made to *economia aziendale* and accountancy, while Antonelli [1994, 1995] recollects his contribution to cost accounting through the "Kreislauf" model.

More categories can be identified which include the study of other scholars who have made a substantial contribution to the development of accounting issues and who have been studied by several authors. These seminal thinkers include Alfieri [Anselmi, 1991; Cinquini, 1991; Paris, 1991; Palumbo, 1999], Ceccherelli [Berti, 1991; Fazzini, 1999; Terzani, 2001a], Amodeo [Potito, 1999, 2003], Cerboni [Cillerai, 1991; Antonelli, 1992], De Minico [Cinquini and Marelli, 1994, 2002], Flori [Quattrone, 1994; Bartocci, 1997], Villa [Maggi, 2001; Mari and Bartocci, 2001], Rossi [Cilloni, 2002], De Gobbis [Giannetti, 1998], Riparbelli [Pozzoli, 1991], and Masi [Roffia, 2004].

*Papers on the "Accounting Profession"*: In the group of articles devoted to the accounting profession, we can distinguish three major areas of interest. The first pertains to analyzing the historical evolution of the profession, with special reference to distinct time periods. Barone [1999] looks at the progress of the profession from the 16th to the 20th century; two articles by Camodeca [2002, 2003] focus on changes that occurred from the 18th century to the present day. An article by Antinori [2003] looks at the origins of 19th century methods; one by Ferrari [2003] traces the establishment of colleges and associations for the accounting profession in the 19th century and changes that occurred over a 400-year time span through the 20th century. Articles by Cappelaro [1997], Massari [2003], and Mazzola [2003] focus on the evolution of the cost accounting profession in the 20th century. Servalli [2003] compares distinctive features in the evolution of the accounting profession in Italy and France.

Another research area concerns the activities of auditors. Once again, works focus on historical origins and the impact of recent changes in legislation [Iannoni Sebastianini, 2003; Bianchi, 2004; Bruni, 2004a]. De Leonardis [1994] examines an experience of the early Middle Ages in Genoa as an example of the first Italian auditors.

A third approach pertains to the study of the relationships between the profession and universities. In particular, Terzani [2001b] describes the relationships with the Faculty of Economics in Florence, while other authors look more broadly at the relationships between the profession and accounting curricular innovations over time [Cavazzoni and Mari, 2003; Ciambotti, 2003].

*Papers on the "History of the Accounting Discipline":* Papers on the history of the accounting discipline include the in-depth analysis of the evolution of Italian business management philosophy, particularly distinct historical periods and specific subjects (accounting tools, principles, concepts). Unlike publications that focus on a single author's thought, most frequently biographies, these papers refer to a number of authors whose contributions are set in a wider context.

Most papers in this group (33 of 53) can be considered studies in the history of accounting thought of specific historical periods. No fewer than 28 of these feature the 20th century; one deals with both the 19th to the 20th century [Canziani, 1993]; one with the pre-Pacioli period through the 14th century [Canziani, 1994b]; one on Sumerian accounting [Galassi, 1997]; and one on Roman accounting [Castagnoli, 1991]. Most of the papers on the 20th century were written by a single author, Luigi Serra [1990a, b, c, d, e, 1991a, b, c, d, e, f, g, 1992a, b, c, d, e, f], all published in the three years 1990-1992 in the *Rivista Italiana di Ragioneria*. Other prominent papers were authored by Amaduzzi [1993, 2001, 2003] concerning 20th century scholars and doctrines. Included are two papers, one by Canziani [1997] that focused on the development and the role of Gino Zappa's thought in changing Italian business studies, and one by Cavaliere [2001] on the relationship between accountancy and *economia aziendale*. Some aspects of Italian business philosophy, such as the connection between business studies and the corporative doctrines of Fascism, have also been addressed [Cinquini, 2003, 2004].

Another identifiable sub-category consists of papers that we can define as focused on the evolution of accounting concepts, tools, and methods (13 papers). Subjects addressed range from the evolution processes of inventories [Pezzoli, 1991], accounts [Catturi, 1992], accounting and entry methods [Turco, 1999], to the origin of the double-entry method [Antinori, 2001]. In this area as well, are papers focused on the centrality of the "capital" concept on accounting theory and its evolutionary impact on

accounting systems [Cerbioni, 1991, 1994]. There is no shortage of papers on the role of specific figures in the post-Pacioli period who popularized double-entry principles and practices [Perrone, 1994a]. In addition, papers on specific subjects, such as the development of the concept of “internal control” and “management control” in doctrine and practice [Leardini, 1997; Bergamin, 2003]; “accounting standardization” [Di Pietra and Barretta, 2001]; and the origins of “theories of administrative functions” [Calderini, 1994] are also worth mentioning. We can include in this sub-category Toninelli’s [1990, 1999] papers on the role of accounting books in business historiography.

Finally, we can identify a set of seven papers on the historiography of external financial reporting [Meriggioli, 1991; D’Oriano and Pizzo, 1993], the evolution of problems of evaluation [Cavaliere, 2003], and the origin and evolution of accounting principles [Di Cagno and Turco, 2002; Bruni, 2004b]. Extremely interesting in this respect are the issues of the significance and evaluation of goodwill from an historical-evolutionary perspective, addressed by Giovanelli [1994] and Puglisi [1999].

*Papers on “Accounting Practices”*: This category includes all the papers in which the study of accounting records within studied organizations is the essential tool for historical analysis. For this research, the accounting perspective of the historical analysis of business contexts brings these publications under the “papers in accounting history” category and separates them from business history, which is not necessarily bound to the perspective of accounting investigation.

*Papers on the “Public Sector”*: We believe that two main categories of accounting can be distinguished within the public-sector set – public administrations and local state institutions, on the one hand, and public institutions (hospitals, railways, universities, theaters), on the other.

The first category includes papers by Germani [1999] on the evolution of state accountancy in the 20th century, by Camodeca [2001] on the contribution of accountancy to the state, and by Anselmi et al. [2003] on the evolution of the figure of the general accountant of state in the 19th and 20th centuries. Interesting are the discourses on the 18th century art of accounting provided by Fanni [1995] on the finances of the House of Savoy in Sardinia and by Kunz [2001] on the Kingdom of Piedmont and Sicily. Some experiences of local historical accounting have been highlighted by Anselmi and Zuccardi Merli [1994] on the City-

Republic of Genoa in the 14th century, by Riccaboni and Barretta [1995] about the dominion of the Savoy family in Alghero, and by Cannata [2004] on the Grand Duchy of Tuscany.

Remarkable is the development of historical studies in the not-for-profit category. As many as four papers concern hospitals, especially Riccaboni et al.'s [1997] study of the accounts at *Spedale Santa Maria della Scala* in the 15th and 16th centuries, and, subsequently, Ianniello and Di Toro's [1998] on the details of its control system. Two other hospital papers were Capocchi [2001] on the accounting system at *Spedale S. Luca* in the 18th century and Vagnoni [2003] on *Ospedale Sant'Anna in Ferrara* in the 17th and 18th centuries. Through a study of their balance sheets, Pezzoli [1995] and Rusconi [1999] investigated the history of the Sardinian Railways and the tram company of Bergamo, respectively. Interesting is the paper by Sargiacomo [2003], who looked at the accounting methodology used by the Universitas of Penne in the 17th century. Antonelli et al. [2004] offered an extensive view of 18th century accountancy, analyzing the accounting system of *Teatro San Carlo* in Naples. Finally, we find historical accounting papers ranging from the Venice Arsenal in the 16th century [Zan and Zambon, 1997; Zan, 2004b], the Castle of Crotona [Mussari and Mussari, 2004], to the coastal towers of Sardinia [Melis, 1995].

*Papers on "Enterprises":* Within the "accounting practices" category, there are 30 papers on "enterprises," the most numerous component. Through an in-depth analysis, we can distinguish three categories – banks, manufacturing companies, and commercial enterprises (family businesses in the 18th century).

The first category includes works on documental analysis, in particular the analysis of the balance sheets of Sardinian banks in the 19th and 20th centuries [Pavan and Mulas, 1995; Poddighe, 1995], the bank *Banco di Sicilia* [Allegra, 1993], and a general accounting paper applied to banks [Pontolillo, 1997]. Interesting also is the analysis of the archives of the bank *Monte dei Paschi di Siena* [Catoni, 1991], an extensive study on the evolution of the Medicis' bank in the 14th and 15th centuries by Fazzini and Fici [2001], and a paper on the accounting of the bank *Banca Commerciale* in the 1930s by Toninelli [2004].

Record keeping enables us to gain an insight into the accounting history of many Italian manufacturing companies. Poddighe et al. [2003] conducted historical analyses on the balance sheets of Piaggio in the early 20th century; Coronella et al.



[1997] used accounting records to reconstruct the first 30 years in the life of Fiat company; Rossi [1997] studied the history of Messrs Legler in the 18th century; and D'Amico [1993] highlighted the sensitivity of the Sicilian steamboat company to economic/financial information in the 19th century. The study using the oldest archival evidence is the one by Allini [2001] in which the author analyzes the origin and development of the Royal Factory of San Leucio, specializing in the manufacture of silk in the 18th century. Within this sub-category, we find five papers on the historical analysis of manufacturing companies through their cost accounting systems. Cerbioni [1997] and Avallone [2002] have gone into detail on the industrial accounting system used by Ansaldo in the 19th and 20th centuries; Quagli [1998] on that of Piaggio in the second half of the 20th century; and Antonelli et al. [1999, 2002] on the iron foundry Magona d'Italia in the 19th and 20th centuries.

The third category brings together a number of papers on trade exchanges in different centuries – papers by Perrone [1991, 1994b] on the accounts of Tuscan companies in the Middle Ages; Di Pietra and Di Toro [1993] who analyze business relations between Ingham and Florio in the 19th century; an analysis of trade in Cagliari in the second half of the 18th century by Pillai [1995]; and a paper by Ianniello [1991], who looks at the exchange-pegging and exchange-accounting criteria used in Genoese fairs in the 16th and 17th centuries.

*Papers on “Charities and Non-Profit Organizations”*: Within this category, the widest group of accounting practices can be found and some particularly interesting papers. The first is about a charity shelter in the late 18th century, *Pio Albergo Trivulzio*, the subject of a work by De Lucia and Ferrone [2003]. A second is about a medieval charity trust, the *Venerando consorzio dei Vivi e Morti* of Parma, whose accounts are analyzed by Bisaschi [2003]. This organization, founded by priests and laymen to manage the donations coming from the Cathedral of Parma, had been established to do charity work for the poor and to offer mass at the city cathedral. A final paper worthy of mention traces the foundation of Messrs Legler. Here, Rossi [1999] studies the importance of record keeping to aid in the study of accounting history.

*Papers on “Churches and Monasteries”*: The last sub-category of “accounting practices” refers to church organizations. In this category, we can distinguish two main lines of research – one



about works on cathedrals and seminars and the other about religious organizations, mainly monastic ones. We will also distinguish a third line of research aimed at analyzing the accounting systems adopted by religious organizations at specific times in history.

The first of these directions includes papers by Di Pietra [2003], who examines the accounting books from the archives of the Archbishops' Seminar of Siena in the second half of the 17th century, and one by Riccaboni et al. [2003] detailing the accounting tools used to define power relations within the Cathedral Vestry Board of Siena in the 14th century.

The second line of research includes a host of papers about monasteries, mainly those of the Benedictine order. Garigali [1993] and Di Giacomo [1993] both analyze the accounting practices of a Benedictine monastery in Messina in the early 18th century; Serra [1995, 1998a, b, 1999, 2001] describes the supplying and productive centers of the Monastery of Montecassino; and Barnabè and Ruggiero [2004] study the forms of the accounting control system adopted by the Monastery of Monte Oliveto Maggiore in the 20th century. We also find interest in other religious orders, such as the Jesuits. Quattrone [1993] reconstructs, through documental evidence, the accounting system of Sicilian Jesuit societies in the 18th and 19th centuries; Puglisi [1993] investigates the accounting documents of the Jesuit fund at the State Archives of Palermo; and Quattrone [2004] shows how the accounting system used by the Society of Jesus interfaced with the hierarchical organization of the Order in the 16th and 17th centuries.

We can also find an additional line of research, a minor one, in which the accounting systems of religious organizations in general are surveyed rather than case studies. This group includes papers by Sargiacomo [2001], who shows the pros and cons of the accounting entries used by the Benedictine monks in the 16th century, and by Di Pietra and Di Toro [1999], who study in-depth the purposes and content of accounting entries made by religious organizations in the Renaissance.

*"Other" Papers:* The last grouping is additional studied phenomenon that cannot be easily classified in any of the previous categories. Di Toro [1991] links the origins of ethics in accounting principles to monastic moral rules; Amaduzzi [1995] analyzes the teaching of accounting history in Italian universities; Galassi [2001] compares Italian historians with their international brethren; and Molina and Ragusa [2001] consider the involve-

ment of female figures in accounting studies of some European countries.

## DISCUSSION AND CONCLUSIONS

In carrying on the research, we focused on dimensions that seemed to us particularly important in such a wide database and over so significant a length of time. Objects and methods have been highlighted that assess the changes that have occurred in Italian AHR. Other aspects, such as the theoretical framework in the papers and authors' affiliation, have not been deeply investigated.

In the '90s, a significant boost took place in Italy in both the qualitative and quantitative development of AHR. We too can speak proudly of the "roaring nineties" for our country. The features of this growth are different from those identified by F&R [2005] that stress the debate between "critical" and "traditional" historians on issues such as objectivity, partisanship, the importance of archival research, and factualism.

Due to Italy's poor exposure in this international debate and the features of AHR explained in previous paragraphs, we now should ask ourselves the reasons for the sudden and extensive interest towards accounting history and whether the research work being done now differs from the past. Starting with the above-mentioned paper by Zan [1994], some distinctive features of Italian historiography and the context within which it developed are highlighted. In particular, Italian historical research has been oriented toward identification of the relevant steps in the development of the doctrine of *economia aziendale*. The substantial "parochialism" of the evolutionary picture given to the history of Italian business doctrines has diminished the international context of Italian AHR. As a consequence, Italian AHR has moved in more traditional paths, focused as it is on key individuals and their thought. In this context, different theoretical accounting positions have pinpointed their foundation on masters of the past or on streams of thought in the Italian tradition that have determined our historical research agenda. Thus, Italian research directions have remained substantially closed with respect to the stream of "new" accounting history developed outside of Italy.

Although this orientation in Italian AHR remains prevalent, the findings of the research suggest that in the period 1990-2004, a broadening tendency is in evidence away from the traditional, almost exclusive, focus on the thought of the those authors who

marked the development of the Italian business doctrine. An increased interest in accounting practices within different types of organizations and in the progress of the accounting profession is evidence of the expansion into fertile lines of study for advancing the historical knowledge of accountancy. Cost accounting practices have begun to be explored in Italy, particularly by historians using archival research and the case-study method. Generally speaking, this period has witnessed the full recognition and promotion of historical research related to large and small-scale business and to private and public companies, giving value to accountancy's perspective [Ferraris Franceschi, 1997]. But it is above all the development of archival research, aimed at studying in-depth the evolution of accounting practices in different pre-industrial settings, which seems to be one of the most remarkable aspects of the evolutionary trends in AHR in the period considered. This trend is characterized by a progressive shift towards historical research that is more and more based on documental evidence and aimed at understanding the real functioning and use of accounting in different historical-institutional settings. In particular, the interest in non-profit organizations and churches bears witness to the important contribution that the history of Italian accountancy, with the wealth of sources that comes from its unique historical events and the institutions that have made its history, can give to research on accounting's evolution in early industrial settings.

This shifting towards new subject matter and methodological approaches in Italian AHR reflects the increasing attention given by the younger generation of Italian academics researching accounting history to international experiences, subject matter, and methodology. In recent years, an increasing attention has been given to the internationalization of accounting education with new connections to foreign universities and networks among Italian and E.U./U.S. researchers. The development of this trend has grown visible and could be extremely fruitful in the future given the wealth of remarkable company and institutional archives still unexplored in Italy. On the other hand, within Italian research works that provide references for the development of the discipline, no significant break from the past can be found. The centrality of Gino Zappa's work is unanimously recognized in the development of the discipline in the 20th century. Nevertheless, we can find some interesting new directions.

As far as the first point is concerned, there is no doubt that the *SISR* has played a propelling role in spurring historical

production during the period considered, although maintaining an ambiguous position in the process of internationalization. The biannual meetings of the SISR attract great participation. Younger generations of Italian academicians present their papers there and put themselves to the test. While the recognition and appreciation for historical research in this domain are undoubted, the echo remains of that Italian academic context which gives pride of place to national origins and roots that Zan [1994, p. 297] called the “unwritten rules of the knowledge game as it is played differently within different academic communities.” Historical research into accounting has always played an important role in the different “accounting thinking schools” in Italy [Onida, 1947; Melis, 1950; Giannessi, 1954, 1980; Amaduzzi, 2004] since it has also been used for building dominant positions in the theoretical (and academic) arena [Zan 1994]. Such importance has not gone missing, but the role of accounting history seems to be played not so much within the accounting schools vying for leadership, but rather stresses a difference and an identity for Italian accounting. The widespread, extensive interest in AHR in Italy over the last ten years can be associated with accounting scholars’ search for a deeply-rooted, distinctive identity vis-à-vis other representatives of the disciplines of Italian *economia aziendale*. In this, the traditional insistence of the “masters” that their “pupils” investigate the historical roots of the discipline plays an important role in their education and, as a result, AHR is a prominent component in the career advancement of young Italian academics.

Second, a question arises concerning the role of the SISR in the process of internationalizing Italian AHR. The ambiguity of the role played in this respect by the SISR may be recollected by the concept of “emerging strategy” in organizations [Mintzberg and Waters, 1985]. The SISR’s deliberate strategy since its foundation has been clearly domestic in aims and activities, but in the process of implementation, it has comprised and supported the emergence of new AHR on the part of the young, internationally oriented generation of researchers. In fact, four of the eight articles published in international journals were papers presented at SISR conferences, confirming the importance of such events for Italian researchers. This discontinuity has appeared most recently.

These issues and trends in the internationalization of AHR also find confirmation in considering the impact that the emerging international approaches to AHR in the '90s had in Italy. We refer, in particular, to the new accounting history and the

extent of its impact on Italian historiographic development in the last decade. Several papers have now appeared [Cinquini, 2003; Quattrone, 2004; Riccaboni et al., 2005<sup>13</sup>] in which characteristics of the new accounting history can be found. They address historical subjects, some of which are even very delicate in terms of Italian historical “sensitivity” (e.g., corporative Fascist ideology and accounting) with approaches that are keen on the socio-institutional dimension of accountancy in different settings. Summing up, we can state that the “parochial” traits identified by Zan [1994] are still the majority, even with a recent and growing propensity for opening up to the world, especially if we look at the increase in the number of publications in international journals since 2002. The process of internationalizing Italian AHR results is still poor and more effort has to be devoted to this project.

There may be a number of questions rising from the findings discussed in this paper. One of the most important and relevant is, why were institutions and practices rather than individuals less a focus of study in Italy? This would be an issue worthy of greater analysis and further research to which the paper represents only a first step forward.

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<sup>13</sup>These papers have subsequently been published [Riccaboni et al., 2006; Cinquini, 2007].

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