

The accounting history research in the “*Rivista Italiana di Ragioneria*” (Italian Accounting Review): 1901 - 2015

Stefano Coronella*, Gianluca Risaliti*, Antonella Russo, Lorenzo Neri*****

*** Parthenope University of Naples**

**** University of Greenwich**

***** Birkbeck University of London**

Abstract

The present study investigates the evolution of accounting history research in Italy throughout the analysis of the historical works appeared on the most important generalist accounting journal – the “Italian Accounting Review” (“*Rivista Italiana di Ragioneria*”) (IAR). Following the studies on the patterns of the publications on the accounting history research (Carnegie and Potter, 2000; Anderson, 2002; Carnegie et al., 2003; Fleischman and Radcliffe, 2005; Carmona, 2006; De Serra Faria, 2008; Bisman 2012; Fowler and Keeper, 2016) a database of all the contributions on accounting’s past appearing in IAR over 115 years of unstoppable activity from 1901 to 2015 has been built and investigated. The findings support the consolidated tradition of the historical perspective for the Italian accounting researchers with a longitudinal analysis of all the contribution in term of the numbers and the subject areas examined. Moreover the analysis reveals the topics that deserve more attention from the Italian researchers, like the patterns of the accounting history publications.

Keywords: accounting history; Italian Accounting Review; patterns of publication

1. Introduction

The increasing number of papers published on accounting history has become a subject of vibrant and vigorous field of accounting history research with the aim to increase an interdisciplinary approach that has broadened the debate concerning both the past and future of accounting (Guthrie and Parker, 2006; Gomes et al., 2011; Carnegie and Napier, 2012).

According to a large number of reviews focussed on the patterns of accounting history publications (Gomes, Giovannoni and Gutiérrez-Hidalgo, 2015; Fowler and Keeper, 2016; Coronella, Antonelli and Lombrano, 2017) this paper analyses the complete publications on accounting history appearing over a period of 115 years in one of the most important Italian journals, the *Rivista Italiana di Ragioneria e di Economia Aziendale*. The aim is to identify patterns and peak periods in the life of the journal, relating these to the social and cultural context of Italy. The analysis contributes to enhance the knowledge of the evolution of the accounting history research and the social and economic context of the authorship over a period of 115 years in Italy where for tradition the accounting history research is very important.

Moreover our study fill the gap of a long term analysis of the patterns in a generalistic journals (Fleischman and Radcliffe, 2005; Carmona, 2006) since the main literature is based on an analysis of the publications in specialised journals (i.e. *Accounting History*)

(Carnegie and Potter, 2000; Anderson, 2002; Carnegie, McWatters and Potter, 2003; Bisman, 2012).

The interest of generalist journals in examining patterns of accounting history research is supported by the significant role played by such journals in disseminating accounting thought and influencing the future of accounting research (Carmona, 2006). The main findings from an analysis of the generalist accounting journals (Carnegie and Potter, 2000; Carnegie, McWatters and Potter, 2003; Fleischman and Radcliffe, 2005) are based on specified patterns, along with the impact of accounting history articles and short-term investigations. Carmona (2004) also argued that accounting history research can benefit from the work of scholars from other disciplines, with the settings and periods of study being reflected in what are usually referred to as “international” journals.

Until the first half of twentieth century, Italy maintained one of the longest, and most influential, traditions of accounting in Europe. Moreover, Italy can be considered the first country pursue accounting history during the early nineteenth century, as demonstrated by a relatively unknown book written by Giuseppe Baccharini in 1837 (Coronella, 2009). The interest in accounting history has been demonstrated by a number of dedicated volumes and articles systematically published at the end of the nineteenth century and the beginning of the twentieth century (Antonelli and D'Alessio, 2011a: 45). The awareness of the role played by accountants was increased by industrial

development and the unification of Italy, both of which prompted a number of important academic and professional initiatives supported by studies considering the historical significance of the accounting discipline (Coronella, 2009). During this period, several eminent Italian scholars (in particular Fabio Besta (1880) and Giuseppe Cerboni (1886) used the “historical method” as the basis of their own research (Sargiacomo, Servalli and Andrei, 2012). The increasing interest in history accounting research in Italy was justified by the common wish of accountants and professors of accounting to ennoble the accounting profession and the teaching of the discipline (Coronella, 2009; Antonelli and D’Alessio, 2011a).

The value of the study in contributing to international accounting history research is firstly based on providing an insights into a long and consolidated tradition of accounting history research, i.e. the Italian tradition. Despite, a number of international studies have previously analysed accounting history publications appearing in generalist journals (Carnegie and Napier, 2002; Anderson, 2002; Carnegie, McWatters and Potter, 2003; Williams and Wines, 2006; Shimizu, Nakano and Hashimoto, 2007; De Serra Faria, 2008; Fleischman and Schuele, 2009; Bisman, 2011; Sánchez-Matamoros and Hidalgo, 2011; Bisman 2012) only, few works have previously focussed on the tradition of individual countries (e.g. Carmona, 2004), and the majority of these have been undertaken within a limited time frame. By contrast, the current study investigates 115 years of continuous publication in a relevant generalist Italian journal. This choice was

informed by the consideration that the greatest period of development of the scientific, educational and professional settings of Italian accounting took place during the nineteenth and twentieth centuries (Mattessich, 2003; Galassi and Mattessich, 2004; Poddighe and Coronella, 2008).¹

Secondly, this study reveals the efforts of accountants and academics to improve and diffuse this discipline. The relationship between the accounting profession and the university system was enhanced, through: (1) the regulation and legal recognition of modern technical institutes for the educational training of accountants (i.e. *Scuole Superiori di Commercio* or Business Schools) (Ferraris Franceschi, 2012a; Ferraris Franceschi, 2012b; Lazzini, Iacoviello and Ferraris Franceschi, 2017); and (2) the legal recognition of the accounting profession and its associations (Amaduzzi, 2004: 265 ff.; Coronella, Sargiacomo and Walker, 2015: 167-197).

Thirdly, this study considers the intertwined relationships between accountants and academics within the longest lasting generalist Italian journal of accounting. It is acknowledged that a significant role was played in the evolution and growth of accounting in Italy by various innovative journals appearing during the nineteenth and twentieth centuries (Coronella, 2007: 104 ff.). However, most of these journals were short-lived, i.e. limited to one year or even to a small number of issues. Some managed, despite their difficulties, to last a little longer, but these were often initiatives having a limited distribution in terms of both time and space. Only small number of journals had

a life-span of any significant length while at the same time being widely published and recognised by the scientific community of the time. It has been accepted that most of these journals ceased publication only two or three years following their foundation (Antinori, 2003: 21).

This current study focuses on the *Rivista di Ragioneria*, founded in 1901 (renamed *Rivista Italiana di Ragioneria* in 1908 and *Rivista Italiana di Ragioneria e di Economia Aziendale* in 1972), from now on the *Italian Accounting Review* (IAR). IAR was the journal of the Accountants Association of Rome, being primarily focused on professional accounting issues, and is the oldest remaining Italian journal within the accounting sector. It was also the first journal to take a broad approach, as confirmed by the following statement placed at the bottom of the frontispiece of the first issue (July-August 1901):

“The Journal welcomes all publications of bookkeeping, accounting, and other accounting-related disciplines, which integrate the expertise of the accountant.”
[Authors’ translation].

Fourthly, this study quantifies and qualifies the evolutive pattern of accounting history publications in a generalist journal (i.e. IAR). IAR has, throughout its existence, maintained a generalist approach, primarily focused on accounting, but open also to other related topics, e.g. political economy; financial mathematics; law; and statistics. At the same time, it has always given a space to historical studies, covering an area that,

until the beginning of the twenty-first century, did not have its own dedicated journal. This includes the modern *Contabilità e Cultura Aziendale (Accounting and Cultures)*, the journal of the *Società Italiana di Storia della Ragioneria*, i.e. the Italian Society of Accounting History (SISR), which commenced publication in 2001. Antonelli and D'Alessio (2011a, 2011b) noted that the benefits of pursuing an investigation into the patterns of accounting history publications in IAR.

The remainder of this paper is structured as follows: (1) the second section outlines the background and main factors characterising the context of IAR; (2) the third section describes the extant literature on accounting history; (3) the fourth section illustrates the research method; (4) the fifth section outlines the findings of the study; and (5) the final section discusses the conclusion, along with the limitations of the work.

2. Italian accounting journals between the nineteenth and twentieth centuries: the primacy of IAR

The first Italian accounting journals arose during the final three decades of the nineteenth century. Previously, there had only been a few miscellaneous journals with a brief coverage of the discipline of accounting. The first of these was the short-lived *Rivista Mensile di Matematica e Computisteria*, founded in 1873, which appeared only briefly, being published for only another two years under the title *Rivista di Computisteria*. A number of further journals appeared during the last decades of the

nineteenth, and early decades of twentieth, centuries. These focussed primarily on professional problems, but also discussed theoretical issues relating to the accounting profession (Serra, 1997a: 136-139). A number of other journals were founded by academics and professionals, with the aim of either promoting the discipline or spreading their ideas and doctrinal positions.

In *Trattato di Ragioneria*, Massa (1912: 377-380) recorded thirty-one journals published between 1873 and the early years of the twentieth century. Many other journals followed in the next decades (Arena and Gambino, 1976), however, as noted above, the majority only had a short life, and were limited to one year or a handful of issues. Some, despite their various difficulties, lasted a little longer, but tended to have only a limited distribution, both in terms of time and reach. Only a small number of journals were published over a significant length of time, as well as being widely published and recognised by the scientific community of the time. As noted above, most cultural journals of that time ceased publication with two and three years following their foundation (Antinori, 2003: 21). The oldest of these publications that remain of interest due to the cultural depth of the articles published, the topics covered, and the extent of the information disseminated, were as follows (listed in chronological order of their foundation): the *Il Ragioniere. Rivista di Contabilità* (1879-1908); the *Rivista di Amministrazione e Contabilità* (1881-1829); the *Rivista di Ragioneria* (IAR) (1901-today); the *Rivista dei Ragionieri* (1905-1928). Many of these publications were highly

innovative at the time, and, as well as the history of accounting, included debates on theoretical and technical factors (i.e. systems and methods for bookkeeping), and those related to professional and sectoral matters, i.e. typical problems faced by different types of companies.

The *Rivista di Ragioneria* (IAR) stands out among these journals for a number of reasons: (1) for being published for over a century; (2) for its tradition; (3) for its ability to change with, and adapt to, the times; and (4) for having progressively shifted its focus from a professional to an academic audience. In addition, IAR is the Italian journal that has hosted the largest number of historical articles, and for reasons other than simply its greater longevity. Furthermore, until the founding of the journal *Contabilità e Cultura Aziendale* (Accounting and Cultures) (the official journal of the Italian Society of Accounting History) in 2001, it was the only journal to publish consistently and regularly in this field.² It is currently the only journal still in existence following 117 years of activity.

In 1901, the College of Accountants of Rome (which at that time had one hundred members and had as its honorary president Gaspare Finali, the Minister of the Treasury) strongly supported the creation of this journal. However, unlike many others, IAR was created with a wider atmosphere. In its early years, its interest was focused on the service provided by a professional accountant, and in particular its aims and scopes:

“The columns of the journal will be available to all interested in accounting, the ones in the scientific studies and the ones in the applications useful for the accounting profession and the Editorial board [...] will spend most part of its activity in procuring the most interesting writing to the whole class and responsive to the real needs. Nor it will take less care to follow and illustrate the movement of the intellectual heritage of modern accountancy, because this opens new horizons and creates a consistent impulse and progress towards professional knowledge.” [Authors’ translation] (La Direzione: 1901, 1-2).

The first issue was published between July and August 1901, subsequently appearing bi-monthly until July 1905, when it became a monthly journal. Despite the professional extraction and its relationship with the College of Accountants of Rome, the journal received numerous adhesions from scholars and requests for subscriptions from throughout Italy.

In 1908, the journal no longer pursued its collaboration with the College of Accountants of Rome and took the name *Rivista Italiana di Ragioneria*. Adolfo Salvatori remained the director, but this change demonstrated the development of a wider national interest, as well as a transformation of the objectives of the journal from professional to scientific studies. During its first seven years, the journal was mainly professional, while also acknowledging any relevant scientific issues. However, this approach was substantially reversed following 1908. This development led to a predominant focus on

scientific matters, while also maintaining attention on issues and events relating to the accountancy profession. It therefore continued, over subsequent decades, to publish news related to the professional life of different Italian colleges, conferences and other professional initiatives.

It is important to note that a number of significant scholars (i.e. Vittorio Alfieri, Vincenzo Armuzzi, Carlo Ghidiglia, Enrico Morelli and Vincenzo Vianello) supported the journal's director, Adolfo Salvatori, and became promoters of the "new series". The journal continued in this professional-scientific binomial manner until the 1960s, with an editorial policy that remained fundamentally unchanged, and under the direction of the following researchers: Adolfo Salvadori (1901-1914); followed by Pilade Mosconi (1915-1918); Ugo Monetti (1918-September 1954) who also acquired the property of the journal; Pier Maria Breccia Fratadocchi (October 1954-1959); and Vincenzo Masi (1960-September 1966). During this time, the journal was published on a monthly basis, apart from the final years of the Second World War (1943-1945), during which publication never completely halted, although several issues were merged. Following the ending of the war, IAR resumed its regular publication on a bi-monthly basis.

Aldo Amaduzzi became the editor of the journal in 1966, maintaining this role until 1978. Under his direction, the journal became a monthly publication once more (with occasional merging of a few issues). However, more significantly, its focus was transferred away from professional world and devoted itself almost exclusively to

scientific research. The name of the journal remained unchanged until 1971, acquiring its current name with the first issue of 1972, i.e. *Rivista Italiana di Ragioneria e di Economia Aziendale*.

For thirty years following the direction of Aldo Amaduzzi (i.e. between 1979 and 2008), the journal was managed by a scientific committee. From 2009, IAR once again acquired a Scientific Director, with the post being taken by the following: (1) Giuseppe Bruni (2009-2011); (2) Lidia D'Alessio (2012); and (3) Stefano Coronella (2013-present). From 1987, the journal returned to being a bimonthly publication, subsequently becoming trimonthly in 2013, and then quarterly in 2016. Since 2008, IAR has introduced an anonymous double peer review for all scientific articles, and since 2009 has been accredited by the *Accademia Italiana di Economia Aziendale*, i.e. the highest academic institution for accounting studies in Italy.³ IAR has also been recognised by the Presidency of the Council of Ministers for its high cultural value.

Throughout its existence, IAR has maintained a relationship with the world of education (both higher and university), and followed the life of distinguished scholars. It has maintained a generalist approach, giving news of both triumphs and tragedies. At the same time, it has been primarily focused on accounting and business administration, hosting articles both on related subjects and more general issues (i.e. political economy, financial mathematics, law and statistics). However, it has always, as noted earlier, retained a significant interest in historical studies, covering an area that, until 2001,

lacked its own dedicated journal. The journal has therefore, followed the entire evolution of the discipline of accounting through the voice of the protagonists, including: (1) the dominance of the *logismografia carboniana*; (2) the emergence of the Besta school and scientific accounting; (3) the passage from the personal to value theory; (4) the decline of the Besta model; and (5) the birth and success of the Zappa model (*Economia Aziendale*).

Furthermore, in order to underline the technical-professional aspect of the subject, it has also assisted in the development of professional accounting practice, from the implementation of the Commercial Code up to international accounting standards, including: (1) the Civil Code; (2) EU directives; (3) national accounting standards; (4) the evolution of the processes of bookkeeping; (5) the evolution of accounting machines into modern computer programming; and (6) the development of current auditing procedures.

Apart from a brief period of a few months in 1907 (i.e. prior to changing its name and assuming national importance), the journal has been consistently published, even during the two world wars, which had led to the closure of other periodicals. 1944 proved the most difficult year for Italy, during which it was divided into two parts under the control of two foreign armies. This led to the cessation of many editorial activities, however, Ugo Monetti, the director of IAR, was able to overcome *inter alia* the serious structural problems arising from the lack of paper, and published a unique issue containing issues

“1-12” just to show willingness for the journal to maintain its continuity during such a challenging time. IAR is currently a peer review four-monthly journal, publishing qualitative and quantitative studies on accounting theory and practices. It also welcomes submissions of original research papers, conceptual frameworks and empirical studies concerning accounting and its interaction with standard and regulation, management, governance, organisation, as well as those giving a historical perspective.

Finally, it is important to underline that the journal contains the writings of the most important scholars of the discipline of accounting. With very rare exceptions, the most eminent twentieth century scholars of Italian accounting have been published in IAR, including; Giuseppe Cerboni; Fabio Besta; Vittorio Alfieri; Alberto Ceccherelli; Lorenzo De Minico; and Aldo Amaduzzi (Serra, 1997b: 192; Coronella, 2013: 21, 54, 97-99). Moreover, a proportion of these authors published a considerable proportion of the historical articles analysed in the current work.⁴

3. Literature review

Over previous decades, it has become popular to undertake analyses of the patterns of accounting publications, and in particular the history accounting research. These have examined the evolution of accounting issues and future implications for different fields of accounting research (Anderson, 2002; Carnegie and Napier, 2002; Carnegie, McWatters and Potter, 2003; Williams and Wines, 2006; Shimizu, Nakano and

Hashimoto, 2007; De Serra Faria, 2008; Gomes, 2008; Fleischman and Schuele, 2009; Bisman, 2011; Bisman, 2012; Carnegie and Napier, 2012). The accounting history literature on the patterns of publications is primarily based on the reviews of accounting history, papers published in the most important specialized journals, i.e. the Australian *Accounting History*; the English *Accounting History Review* (until 2010 “Accounting, Business & Financial History”); and the American *Accounting Historians Journal*.

Research has focused on specialised journals, analysing the different periods and topics covered in accounting history publications, which (due to the recent creation of the journal investigated) has tended to focus on a short period of time. For example, Parker (1988), published in the journal *Accounting Historians Journal* a bibliography of historical accounting articles written between 1981 and 1987. Anderson (2002) analysed the early life of the journal *Accounting, Business and Financial History*, examining 155 articles published between 1990 and 2000. Williams and Wines (2006) analysed articles published during the first decade of the *Accounting History* journal (i.e. from 1996 to 2005), employing content analysis to demonstrate an increase in studies focusing on business records, professionalisation and public sector accounting. Bisman (2012) examined issues of this journal published between 1996 and 2010, using a series of thematic landscapes depicting; (1) dominant research trends and trajectories and (2) analysing the varying degree of interest in different areas of historical accounting research. The above studies were not linked with any specific journal analysing the

general history of accounting publications, focussing instead on specific issues, authors and geographical contexts.

Walker (2005) reviewed historical abstracts published between 1954 and 2002, to explore the role of publications in the history of accounting over the previous fifty years, establishing evidence of an increasing interest in the history of accounting being taken by historians. Mattessich (2003) conducted a similar analytical work on authors, ideas and publications over a period of one hundred years (i.e. between 1800 to the early 1900s), establishing a list of early contributors to the literature of accounting history.

A number of studies also focused on the dissemination of works on the history of accounting through international journals, including those of Carmona (2004), which collected various different sources, including: (1) articles on the history of accounting published between 1990 and 1999; (2) proceedings of the World Congress in Kyoto in 1992 and in Kingston, 1996); (3) semi-annual reports of the SISR of 1990; and (4) other secondary sources.

Beneficial information on the development of accounting history and its dissemination throughout society can also be found in generalist journals, including the works of Coffman (1987) and Previts and Brown (1993). Previous analyses of these journals have highlighted both high and low points (Baños Sánchez and Gutiérrez-Hidalgo, 2011), but demonstrated an increasing interest since the 1990s in work undertaken during previous

centuries (Carmona, 2006). Furthermore, Fleming, Graci and Thompson (1991) reported the appearance of articles of leading authors in the journal *The Accounting Review* between 1946 and 1965, while Cinquini and Marelli (2007) traced the works of Italian historical authors published between 1990 and 2004.

In addition, there have been a number of studies tracking the research trends in a number of specific geographical areas. Within the Spanish context, Boyns and Carmona (2002) analysed doctoral dissertations and 135 pieces relating to accounting history published in journals (refereed and non), as well as monographs, book chapters and presentations. De Serra Faria (2008) analysed the development of accounting history research in Portugal across a period of fifteen years (i.e. from 1990 to 2004), with the findings highlighting an important increase in work in this field, particularly between 2002 and 2004. These were subsequently compared with the main findings based on the English accounting history research tradition (Parker and Coffman, 1990; Carnegie and Napier, 1996; Carnegie and Napier, 2002; Napier, 2006).

There has been only limited analysis of the Italian publication patterns relating to accounting history, which are frequently based on specific topics. The first study was the work of Arena and Gambino (1975), which focussed on the history of accounting published from the nineteenth century until 1975. This was followed by the work of Stefanoni (2003), who analysed tables of the titles of papers published in the conference proceedings of the SISR, in the journal *Contabilità e Cultura Aziendale (Accounting*

and Cultures) and in the doctoral series entitled *Ritratti d'autore*, found in the Tuscan universities of Florence, Pisa and Siena between 1991 and 2003. Coronella (2009) undertook a census of all works focussing on the history of accounting published during the nineteenth century, including monographs of the general history of accounting, as well as on specific historical-accounting subjects, articles in journals and other contributions. The findings resulted in 176 works, 171 of which were published within a twenty-four year period (i.e. 1877-1900). These works provided a reasoned bibliography: (1) constructed for authors; (2) in chronological order; (3) by type of publishing product (i.e. monograph, article, other contributions); and (4) by subject.

An in-depth analysis was conducted by Cinquini, Marelli and Tenucci (2006), examining Italian historical studies on the specific topic of the evolution of the financial statement, between 1990 and 2004. The authors examined 258 works appearing both in Italy and abroad, in order to provide a framework for a temporal perspective and to consider various relevant aspects (in particular the subject of these works, their temporal focus and their modalities of development). Antonelli and D'Alessio (2011a, 2011b) focussed on studies of the history of accounting, from the unification of Italy (in 1861), until 2010, resulting in a synthetic representation of the characteristic profiles of the authors, as well as the object and method of the history of accounting in Italy. They examined a total of 1253 publications (monographs, conference proceedings and journal articles, including those published in IAR), highlighting the date and type of each, along

with: (1) the period studied; (2) the object; (3) the sources; (4) the authors' affiliations; and (5) the methods applied.

A number of specific analyses were undertaken on IAR with differing aims or focussing on a short period of time. Serra's (1991) analysis covered the first ninety years (i.e. 1901-1991) of the journal, while Antinori (2003) examined the first century of its existence (i.e. 1901-2001). Both analyses investigated various specific aspects, including the main contents, the editorial line and the evolutionary stages of the journal from its origins to the present day. Bertini (2012) and Aprile and Nicolliello (2015) focused their research on the scientific debate published in IAR between the followers of Fabio Besta and those of Gino Zappa between 1939 and 1940. Coronella (2013), on the other hand, examined the contents of all articles related to doctrinal debates appearing in the first fifty years of the journal (1901-1950), initially those between followers of Giuseppe Cerboni and Fabio Besta, followed by those between the followers of Fabio Besta and Gino Zappa. De Cristofaro (2013) analysed the articles published in the journal over four decades (i.e. 1972-2011) on issues of "accounting education" and in particular the teaching of "*Economia aziendale*" subjects in Italian universities. Di Pietra and Baldi (2014) reviewed all articles regarding financial statements appearing during the first century of the journal's history (1901-2000), in order to highlight the use of the journal as a tool of propagation and the circulation of ideas, with particular reference to the interactions taking place between accounting

studies in Italy and those of accounting, mainly (but not exclusively) using the Anglo-Saxon matrix.

4. Research method

This paper is based on an analysis of the patterns of accounting history publications appearing in IAR between 1901 and 2015. In particular, it emphasises the significant (and for many years) exclusive role played by the journal as a tool of the communication of knowledge concerning Italian accounting research. As noted above, the journal was founded in 1901 and has always given a significant space to historical studies, despite, throughout its existence, also maintaining its generalist approach, i.e. being open to other topics bearing some relationship to accounting.

The aim of the current paper led to creation of a sample made up exclusively of articles focusing on accounting history, thus excluding all articles written without a historical perspective, as well as: (1) editorials; (2) reports of conferences; (3) lists of published books; and (4) reproduced articles.

The generalist approach of the journal resulted in an analysis of the comprehensive annual journal indexes (1901-2015), found at www.rirea.it, in order to identify the wider population of accounting articles written with an historical perspective. The first screening revealed over seven hundred articles within 7,471 works published between 1901 and 2015, considered capable of being theoretically classified as articles focussing

on accounting history. However, a deeper investigation was required to define the sample of accounting history articles beneficial for establishing an understanding of the patterns and evolution of Italian accounting history research.

In accordance with similar studies (Carnegie and Potter, 2000; Anderson, 2002; Carnegie, McWatters and Potter, 2003), the current research undertook an examination of the content of each article, in order to gain an insight into the historical perspective of these publications. Due to the large number of articles concerning the main Italian scholars published in the journal, it became necessary to define a condition with which to exclude any articles the researcher could not confirm as historical. Therefore, the following criteria were adopted to specifically evaluate the historical nature of the works examined: (1) the content of the article pertaining to the accounting history topic; (2) the type of work published; and (3) the commemoration and analysis of specific authors, including the period between the death of the author and the publication of the article. The only articles included in the analysis were those satisfying all of the above criteria.

1. The content of the article pertaining to the subject of accounting history. The researcher acknowledged that the field of investigation can alter over time, including as a function of cultural, scientific, and economic factors (Antonelli and D'Alessio, 2011a: 30). Furthermore, the studies cited above were taken into consideration, alongside the Italian historical accounting tradition (*Società*

Italiana di Storia della Ragioneria, 2007: 41-45), in order to establish the contributions attributable to: (1) the history of accounting practices in the various types of companies and entities; (2) the history of companies and entities; (3) the history of accounting ideas and their inventors; (4) the history of the accounting profession; (5) the history of applied arithmetic; (6) the history of accounting education and accounting publications; (7) reviews found in “*Economia Aziendale*”; and (8) the methodologies applied to the history of accounting.

2. The type of work published. This focused exclusively on an examination of ‘original’ works, thus excluding sample reprints of articles previously appearing in the journal, or elsewhere.
3. The commemoration and the analysis of specific authors. Twenty years was considered a reasonable period of time in terms of the lag-time elapsing between the death of the author and the publication of a work.

These choices are justified by reference to the work of Napier (2006) who indicated that at least a period of thirty years was required before a work could be classified as historical (Napier, 2006: 447, note 1). In the Italian tradition (i.e. not only accounting), the “commemorations” presenting historical features are generally held after ten years (“decennial”), twenty years, and then repeated after fifty years and subsequently at a distance of individual centuries (i.e. centenary, bicentennial and so on).

Therefore, from this point of view (and taking in consideration the rapid evolution of accounting studies in Italy during the twentieth century), a period of ten years was considered too short, but that of fifty years excessively long. This led to “twenty years” being identified as a cut-off point. Moreover, it was established that a period of thirty years as cut-off point would not have altered the results of the analysis, since very few works exist that can be considered in the “filter” of twenty years but not that of thirty years. The sample therefore excluded all articles written on a specific scholar less than twenty years from the time of his/her death.⁵ Thus, 374 articles were identified as being strictly historical works,⁶ with a different distribution during years and the methodological approach being consistent with Carnegie (2014). In addition, the identified sample was classified and analysed in accordance with the main categories suggested by the relevant literature in the field (Previts, Parker and Coffman, 1990; Carnegie and Napier, 1996; Carnegie and Potter, 2000; Anderson, 2002). The classification scheme was adapted to ensure it was appropriate for the Italian setting. The identified categories are illustrated in Table 1.

Table 1 - The classification scheme

1	Accounting and accounting practices in prehistory, in ancient civilizations and in the classical period
2	Accounting and accounting practices in the Middle Ages

3	Accounting and accounting practices in companies and entities from the '500 onwards
4	Luca Pacioli
5	Specific authors until '700 (excluding Pacioli)
6	Specific authors from '800 onwards (XIX and XX century)
7	Reviews on more authors
8	Italian Accounting theories
9	Accounting applications
10	History of companies and entities
11	Government accounting history
12	History of accounting profession
13	History of accounting education
14	History of arithmetic
15	History of accounting publications
16	Reviews on " <i>Economia Aziendale</i> "
17	Reflections on the history of accounting and the historical method
18	Other works

The final category (i.e. "other works") included all articles impossible to place in a specific category, including subjects related to the fields of Taxation, Auditing, and Management Accounting. It should be noted that during the subdivision of articles and allocation to different categories, a number of works could potentially be

simultaneously included in more than one category. Under such circumstances, the researcher resorted to the principle of “prevalence”. Thus, a careful reading of the contents was followed by the inclusion of the work in the category closest to the topics examined in the article itself. It should also be noted that this distinction did not create any particular methodological issue, due to a clear “predominant” research object emerging in relation to each article.

5. Findings

The long-term analysis undertaken in this current paper led to a number of different findings organised into four parts, in order to establish an improved understanding of the implications for both the main body of literature and future research. The first section presents an overview of all articles with an historical perspective appearing in IAR between 1901 and 2015. The second section undertakes an in-depth analysis of the temporal distribution of the sample, including the identification of three different periods of a high level of concentration of accounting history publications appearing in IAR. The third section outlines the different topics analysed in the journal over the period of 115 years, following the previously identified classification, and relating the articles to the subjects covered. The fourth section highlights the contribution of the different categories of authors, according to their background.

Overall contributions on accounting history in the *Italian Accounting Review* over the 115 years

As shown in Table 2 (below) between 1901 and 2015, the total number of accounting related articles published in the IAR consisted of 374 contributions on specific accounting history topics.

Table 2 – Historical articles appeared on IAR: average values

	Number of articles	Yearly average	Percentage
Historical articles in 115 years	374	3.25	5.01%
Total articles in 115 years	7,471	64.97	100%

The 374 historical articles appearing over 115 years of uninterrupted publication constitute an average of 3.25 (374/115) articles per year. When the historical articles (374) are compared to the total (7,471), this results in an average of 5%, i.e. on average, the journal published one historical article for every twenty articles. The overall numbers of contributions depict the considerable continuing interest of Italian academics on subjects relating to the history of accounting. However, such studies and publications are primarily directed towards a national audience, and thus experience little visibility in the international arena. The main reason for the limited interaction with an international audience relates to Italian accounting features considered unique, based on the views of

Gino Zappa and the application of the principles of the *Economia Aziendale* (Walker, 2005; Mattesich, 2008). A limited interaction with the international authors became evident once publications were analysed for the presence of international authors. This revealed that Italian publications focussing on accounting history are dominated by authors from Italy, with a limited presence of the international authorship (i.e. only two contributions).

The main studies tracking the trends of research in specific geographical areas (Nishikawa, 1975; Boyns and Carmona, 2002; Carmona, 2007; De Serra Faria, 2008) revealed a further significant reason for this result as being the difference between the Italian and English languages and writing styles. However, this aspect has been transformed over previous decades with the introduction of IFRS and the new international approach towards accounting research within the Italian academic environment. It is notable that of the 374 contributions on IAR, only eleven are multi-authored. The majority of these were written by only two authors (i.e. a total of nine) while two involved three authors. When an analysis was undertaken of the overall contributions, international authorship was found to be highly limited in terms of multi-authored contribution (i.e. one contribution).

Longitudinal analysis of the contributions

The number of the overall contributions revealed a non-homogeneous distribution over the 115 years of IAR publications (see Appendix 1). The following charts summarise the relevant data:

Chart 1 - Number of historical articles appearing in IAR, divided by year

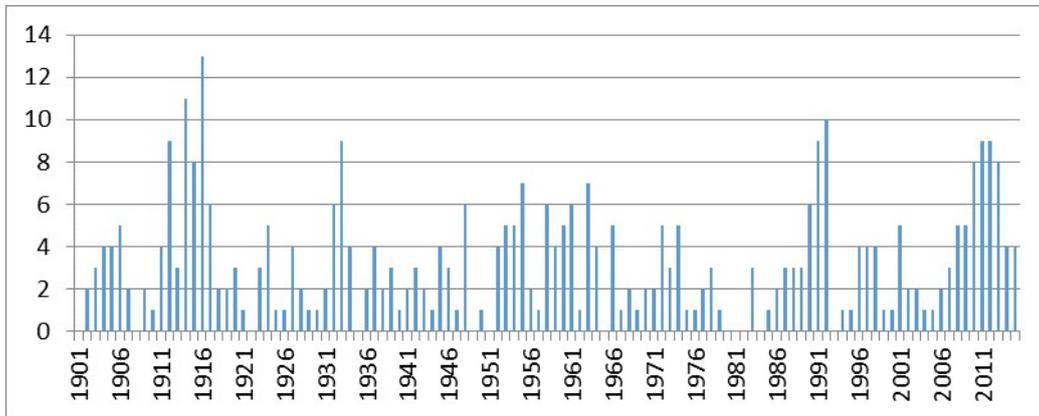
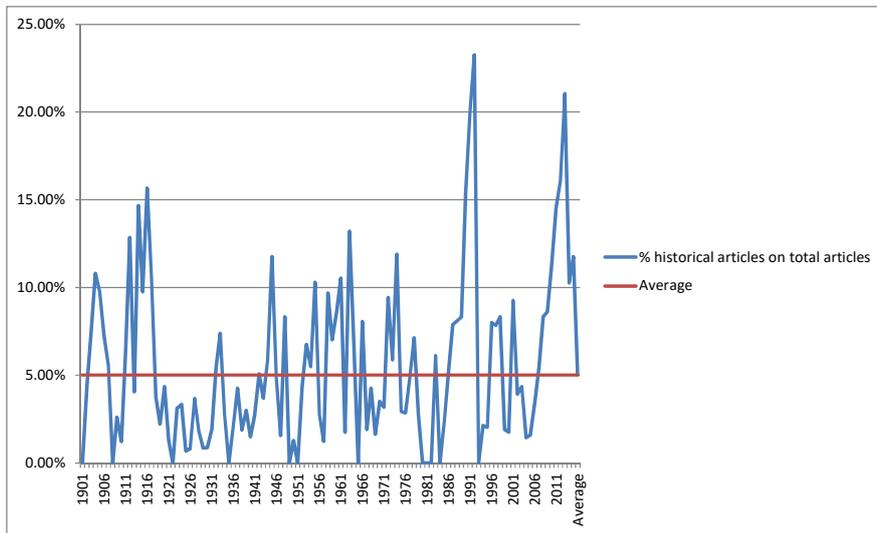


Chart 2 – Historical articles appearing in IAR in terms of percentages



The examination of the 374 accounting history publications revealed three different periods of high concentration (both in absolute and relative terms), these being: (1) the middle years of the second decade of the twentieth century; (2) between the 1980s and the 1990s and (3) to 2015, the previous ten years of the twenty-first century.

During the first concentrated period (i.e. between 1913 and 1917), the journal published fifty historical articles. This was due to the difficulties faced by accountants during this period in being recognised as a profession, including to affirm the presence of the accounting discipline within higher education institutions. This was due to accountants being given a lower status in the allocation of professional assignments than that awarded to lawyers, despite the first legal recognition of the Italian accounting profession having taken place in 1906 (Coronella, Sargiacomo and Walker, 2015). Moreover, despite accounting degrees followed in Business Schools being considered equal to university degrees, these were, in reality, viewed in terms of a secondary school diploma (Ferraris Franceschi, 2012b; Lazzini, Iacoviello and Ferraris Franceschi, 2017). The academic recognition of the Business Schools took place in 1913, but it was another twenty years until the creation of the Faculty of Economics (Coronella, 2012). The concentration of historical contributions during this period became a tool used by accountants to award relevance to the accounting discipline and highlight the significance of both professional and academic accountants (Antonelli and D'Alessio, 2011a: 78).

Moreover, during the same period, Fabio Besta, the most important referent in the field of accounting studies (Andrei, Baker and Sargiacomo, 2017), imposed the “historical method” as the basis of accounting research for all his students (Sargiacomo, Servalli and Andrei, 2012). This resulted in establishing the significance of the historical perspective for accounting researchers (including authors like Alberto Ceccherelli and Vittorio Alfieri) as essential for their affirmation as academics and professionals. A moderated incidence of accounting history publications can be observed during the subsequent seventy years. This was due to changes in the Italian accounting discipline since the 1930s, with the affirmation of Gino Zappa’s views on accounting and business administration in Italy (Zan, 1994; Viganò, 1998). The author and his followers, with only a few exceptions, considered the historical perspective to lack any relevance for accounting research (Antonelli and D’Alessio, 2011a: 81). There are a number of different points of moderate concentration in term of historical work during this period, which can be related to the following factors: (1) Italian social and economic development; (2) the Second World War; (3) the decline of the fascism; (4) the new economic boom following the war; and (5) the following seventy years of social conflict and civil action in pursuit of various civil rights. A further investigation of these developments is beyond the scope of this article, however, in support of the consolidated tradition of this field in Italy, it is important to note the continued production of accounting history publications.

The second moment of high concentration took place between the 1980s and the 1990s. According to a number of further studies (De Serra Faria, 2008), this new impulse in the history of accounting was due to the foundation of SISR, which took place in Pisa on 27th August 1984, following the participation of Italian scholars in the Fourth International Congress of Accounting History. During the ten years prior to the founding of SISR (1975-1984), the journal published a total of eleven historical articles, while over the following eight years (1985-1992) it published thirty-seven such articles, including twenty-five that appeared in just three years (i.e. from 1990 to 1992). It is evident that accounting researchers increased the production of such contributions in an attempt to affirm research into accounting history research as an important field of research in Italy.

The organisation, since 1991, of a national conference on the subject of accounting history (including the publication of its 'proceedings'), confirms that SISR has provided a new and significant impulse to research into accounting history in Italy. SISR and its conferences have influenced the numbers of publications in IAR, which (although never completely ceasing) has been lower than in the past. This confirms the significance of IAR (Andrei, Baker and Sargiacomo, 2017) Italian authors as a communication tool for the accounting history field, even if in presence of dedicated proceedings. An analysis of the papers presented at the first National Conference of SISR (held in Siena in 1991), along with the related proceedings published in IAR, revealed the following: firstly,

four historical papers published in four different issues of the six published in 1992 (Calzoni, 1992; Cavazzoni, 1992; Antonelli, 1992; Catturi, 1992) and secondly, a single paper published during 1994 (Quagli, 1994). For a number of different reasons, the final concentration of historical articles was found to take place over the previous decade (i.e. between 2007 and 2015): firstly, the increase in activity of SISR, which (in addition to the usual biennial conferences, held since 1991) launched: (1) the Residential Seminars of Accounting History (*Seminari residenziali di Storia della Ragioneria*) (since 1996); (2) the Emerging Scholars' Colloquiums (in 2009); (3) the Schools of Research Methodology of History Accounting (*Scuole di Metodologia della ricerca di storia della ragioneria*) (as of 2010); and (4) the creation of a monetary reward for the best doctoral thesis in the history of accounting. The primary focus of these initiatives was to increase the interest in accounting history among younger scholars. On the other hand, the activity of SISR has been driven by the promotion of the study of the history of accounting, with a particular focus on young researchers, as well as research containing historical features within Accounting PhD programmes. It has also been clearly established within the "manifesto" of the Institution (*Società Italiana di Storia della Ragioneria*, 2007: 50-55; Servalli, 2005: 118, note 1).

The main actors of these initiatives tended to be the presidents of SISR, who were also authors of historical articles published in IAR (i.e. Bergamin, 2009; Bertini 2009 and 2010; Bruni, 1996; Catturi, 1992; Poddighe, 1978). In addition, they involved other

members of the association, as well as authors of IAR in the management of seminars (Antonelli, Cavazzoni, Coronella and Ferraris Franceschi) (Catturi, 2001: 99-103; Notiziario, 2002: 109-111; Catturi, 2003: 3-4; Notiziario, 2004: 125; Bergamin, 2005: 3-7; Notiziario, 2006: 142-143; Poddighe, 2006: 3-5; Notiziario, 2007: 157; *Società Italiana di Storia della Ragioneria*, 2007: 20; Notiziario, 2009: 144-146; <https://sisronline.it/cosa-facciamo/formazione.html>).

Secondly, the choice of accounting history made by students undertaking PhDs in accounting was strengthened. Detailed research identified two doctorates specifically on the history of accounting in Italy during this period, along with: nine doctorates with specific modules on the history of accounting; eleven doctorates containing teaching modules that included historical content; and thirteen doctorates including historical seminars (Servalli, 2005, pp.120-121). Furthermore, a number of significant initiatives were undertaken within the main Tuscany Universities (i.e. those of Florence, Pisa and Siena), with PhD candidates from these universities encouraged in the annual preparation of “portraits of the author” (“*ritratti d’autore*”), i.e. papers focussing on specific previous scholars of accounting, both the known and unknown.

Moreover the concentration on IAR during this period was due to the role played by the journal in relation to SISR. The IAR published the proceedings of the National Conference of SISR in 2005, but subsequently published only the main papers presented during the events. There were only a small number of other accounting history

contributions given space in the official journal of SISR, known as *Contabilità e Cultura Aziendale* (Accounting and Cultures). Moreover, a comparison of the list of SISR members in 2007 (*Società Italiana di Storia della Ragioneria*, 2007: 69-98) (i.e. the beginning of this third “peak”) reveals a strong correlation with the authors found in IAR. It can therefore be concluded that many members of SISR with an academic background have published their works in IAR. Those authors who have written the greatest number of historical articles appearing in IAR (i.e. Antoni, Antonelli, Coronella, Ferraris Franceschi, and Serra) have all been members of SISR, and almost all have also held elective offices within the same association.

In conclusion, the longitudinal analysis reveals that, over the 115 years of analysis, accounting history research has experienced a long and consolidated tradition in Italy, with different points of concentration explained by different events with an impact on the Italian accounting field. Moreover, the analysis confirms the significance of the generalist journal IAR in disseminating and stimulating the field of accounting history research.

Analysis of the subject area examined in the contributions over the 115 years

The above discussion considered the features of the contributions to IAR relating to accounting history research over the 115 years under consideration. In order to understand the evolution of Italian accounting history research, it is now vital to

undertake an analysis of the overall contribution of the topics covered. Thus, in support of the classification of the subjects stated above, Table 3 outlines the numbers of contributions identified for each category (see Appendix 2 for a more detailed list).

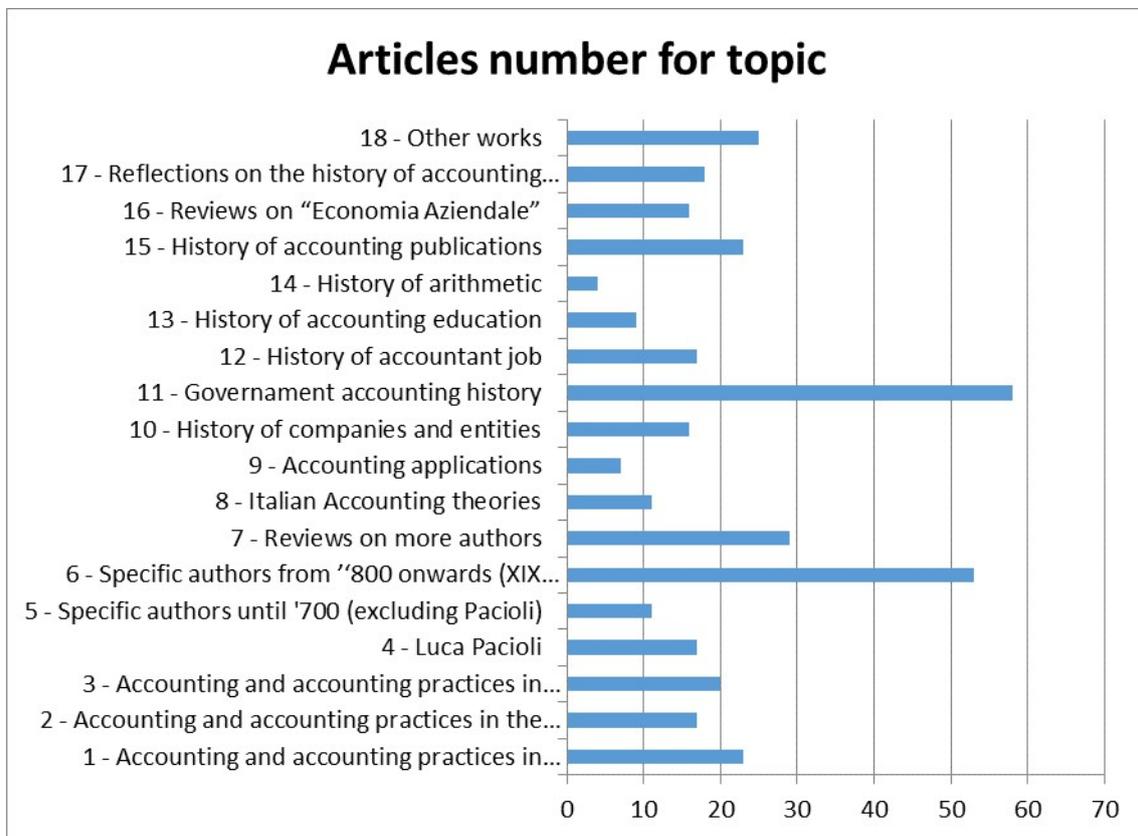
Table 3 - Articles on IAR divided by argument

	Content	Number of articles	% on total
1	Accounting and accounting practices in prehistory, in ancient civilizations and in the classical period	23	6.15%
2	Accounting and accounting practices in the Middle Ages	17	4.55%
3	Accounting and accounting practices in companies and entities from the '500 onwards	20	5.35%
4	Luca Pacioli	17	4.55%
5	Specific authors until '700 (excluding Pacioli)	11	2.94%
6	Specific authors from '800 onwards (XIX and XX century)	53	14.17%
7	Reviews on more authors	29	7.75%
8	Italian Accounting theories	11	2.94%
9	Accounting applications	7	1.87%
10	History of companies and entities	16	4.28%
11	Government accounting history	58	15.51%

12	History of accounting profession	17	4.55%
13	History of accounting education	9	2.41%
14	History of arithmetic	4	1.07%
15	History of accounting publications	23	6.15%
16	Reviews on “ <i>Economia Aziendale</i> ”	16	4.28%
17	Reflections on the history of accounting and the historical method	18	4.81%
18	Other works	25	6.68%
Total		374	100%

For the purposes of clarity, the contents of the above table are summarised in the following chart.

Chart 3 – Articles on Rirea divided by argument



The above tables reveal a number of significant variations in the distribution of the articles. A high level of contributions (around 15%) can be seen for some subjects (i.e. government accounting history and specific authors from the nineteenth to the twentieth century), however other topics received less attention (i.e. the history of arithmetic, accounting education, and accounting applications). Italian accounting history research focuses on events and authors later than the nineteenth century, in line with the findings of the main studies concerning patterns of accounting history (Carnegie and Potter,

2000: 192; Anderson, 2002: 12). However, it is notable that all centuries are deeply investigated during the 115 years of analysis. Table 4 examines the concentration of subjects between 1901 and 2015.

Table 4 – Articles on IAR divided by concentration period

	Argument of articles	Period of higher concentration of articles
1	Accounting and accounting practices in prehistory, in ancient civilizations and in the classical period	Years '50-'60 of XX century
2	Accounting and accounting practices in the Middle Ages	Years '10 of XX century
3	Accounting and accounting practices in companies and entities from the '500 onwards	Years '10 and '80-'90 of XX century
4	Luca Pacioli	No one in particular
5	Specific authors until '700 (excluding Pacioli)	Last thirty years
6	Specific authors from ''800 onwards (XIX and XX century)	No one in particular
7	Reviews on more authors	No one in particular
8	Italian Accounting theories	Years '10-'30 of XX century
9	Accounting applications	Years '30 of XX century
10	History of companies and entities	Years '30 of XX century

11	Public sector accounting history	First twenty years of XX century
12	History of accounting profession	Between 2010 and 2015
13	History of accounting education	Between 2010 and 2013
14	History of arithmetic	No one in particular
15	History of accounting publications	Years '90 of XX century and XXI century
16	Reviews on " <i>Economia Aziendale</i> "	Years '30-'40 of XX century
17	Reflections on the history of accounting and the historical method	No one in particular
18	Other works	No one in particular

The above table clearly demonstrates a consolidated interest in accounting history research in Italy on specific topics (i.e. studies focussing on Luca Pacioli), and which form the subjects of accounting history publications throughout the 115 years examined in this current research.

Topics 2, 3 and 8 (i.e. "Accounting and accounting practices in the Middle Ages"; "Accounting and accounting practices in companies"; and "Entities from the '500 onwards and Italian Accounting theories", respectively) mainly appeared during the first ten years of the twentieth century. This confirms the findings of the longitudinal analysis within the same period identifying higher concentrations of accounting history publications appearing in IAR. The scholars explored during this period supported the

desire to increase recognition of the value of the accounting profession (topics 2 and 3) and the teaching of accounting at university level (Topic 8).

Topic 16 (i.e. Reviews in *Economia Aziendale*) focuses on the 1930s and 1940s. The longitudinal analysis highlighted the continued contribution of accounting history research, despite Italian accounting scholars during this period experiencing one of the most important changes in accounting theory, i.e. from Besta to Zappa. The debate between the two theories was supported by contributions analysing these aspects within an historical perspective (Coronella 2013: 74 ff.).

Topic 11 (i.e. Government accounting history) was highly concentrated in the first two decades of the twentieth century, and is also a topic having a high level of contributions during the period examined. This can be explained by the significant role played by accountants in public sector accounting practices during this period (Andrei, Baker and Sargiacomo, 2017), due to the reform of public accounting introduced by Minister De Stefani in 1923-24 with R.D. November 18, 1923, n. 2440 and R.D. Government accounting began to be legally regulated (Monetti, 1937: 26) on May 23, 1924, n. 827 (Anselmi, 2006: 116 ff.). The intense interest in the topic was related to the New Public Management approach, which broadened the debate concerning the relevance of accounting theories and practice for both the state and the public sector. The significance of this subject confirmed the main results of studies carried out in a number of other countries, and in particular Spain and Portugal, in which researchers

paid the same attention to the history of public sector accounting (Boyns and Carmona, 2002; De Serra Faria, 2008).

During the recent years of the twenty-first century, topics 12, 13 and 15 began to become relevant for accounting history researchers, including some contributions concerning the history of the accounting profession and education as well as the history of accounting publications (Lee, 1995). Little investigation was undertaken into the history of the accounting profession during the twentieth century (Poddighe, 2005: 12). However, since 2003 (i.e. following the debate initiated during the National Italian Accounting History Conference held that year in Bari) researchers have begun to make systematic studies of the accountancy profession (Campi, 1879; Bariola, 1897: 609 ff.; Luchini, 1898: 55 ff.). A potential explanation of this previous lack of interest was the wish of researchers to limit their relationship with accountancy, in order to affirm their academic dignity. It was the internationalisation of this research topic, as well as the history of accounting education and the history of the accounting publications, which eventually led to new impetus for the Italian accounting history research field.

Author analysis

The 374 articles discussing the history of accounting published by IAR were written by a total of 154 authors:⁷ 362 (97%) were written by a single author, and twelve (3%) by several authors (i.e. ten were by two authors and two by three authors). All co-authored

articles are relatively recent (i.e. from 2001), with the exception of two, which refer to the years 1943 and 1945. This conforms to the established practice of Italian publications to use only one author for each scientific work. By contrast, research by Carnegie and Potter (2000) revealed a considerable propensity towards collective works at the international level, with an incidence ranging from 26% to 42% (Carnegie and Potter, 2000: 186).

The process of internationalisation has, over recent years, led to the acquisition of a number of relative practices, as well as a noticeable increase in cooperative works, including those with three and four authors. The presence of co-authored papers is found in an analysis of all types of articles appearing in IAR over recent years, not only those focussing on historical aspects. However, the analysis demonstrates that, despite this change, the presence of mono-authored works is still particularly significant in the context of historical research.

An examination of the background of the authors at an international level reveals that approximately 100% of the sample is represented by academics. This is due to, for a number of reasons, participation in historical debate being impermissible for subjects with a non-academic background (Antonelli and D'Alessio, 2011a: 43). However, for reasons highlighted above, high school teachers and others in Italy (i.e. business managers and public sector managers) have contributed to publications on the history of accounting. This leads to the distinction between the various contributors being

significant for the purposes of the current analysis, i.e. academics; high school teachers; practitioners (accountants and chartered accountants); business managers; and public sector managers. It should therefore be noted that it can, for various specific reasons, prove problematic to make a clear distinction between the various categories. Firstly, there was no Italian Faculty of Economics until 1935, with only a small number of business schools gaining academic recognition following 1913 (Coronella, 2012). Secondly, many researchers well known at national level and active in the first part of twentieth century worked, for the most part, in secondary schools. Thirdly, it should also be noted that teachers in Italy (both at university and secondary level) are frequently also practitioners. Finally, until the 1970s (due to the particular regulations established in Italy), academics frequently moved from teaching at university level to working in a secondary school. It was, however, more difficult to move from teaching at a secondary school to a university post with a secure tenure.

The findings reported in Table 5 (below) were therefore drawn up to distinguish the distinctive character of each specific author.

Table 5 – Author categorisation

Academics	High school teachers	Practitioners	Business managers and public sector managers	Others	Not classifiable	Total

80	34	15	6	5	14	154
51.95%	22.08%	9.74%	3.90%	3.25%	9.09%	100.00%

The “others” category contains authors incapable of being included in one of the other four categories (typically a Member of Parliament or historiographics), while “not classifiable” includes a category of anonymous authors, i.e. those employing a pseudonym or not possible to identify within the pertaining category. Over half of these consists of academics, with almost a quarter being represented by high school teachers, and approximately 10% by practitioners. This confirms that teachers (both those working at universities and secondary schools) form almost three-quarters of the sample.⁸

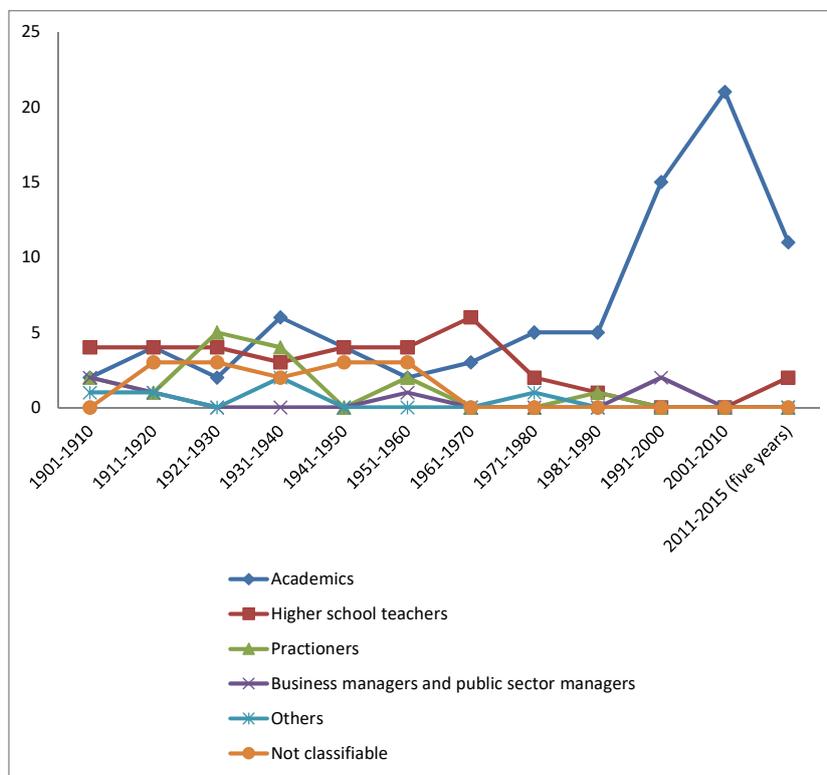
The analysis becomes even more interesting if there is a simultaneous consideration of the author analysis and years of publication (Table 6 and Chart 4).⁹

Table 6 – Behaviour of categories across time

Decades	Academics	High school teachers	Practitioners	Business managers and public sector managers	Others	Not classifiable
1901-1910	2	4	2	2	1	0

1911-1920	4	4	1	1	1	3
1921-1930	2	4	5	0	0	3
1931-1940	6	3	4	0	2	2
1941-1950	4	4	0	0	0	3
1951-1960	2	4	2	1	0	3
1961-1970	3	6	0	0	0	0
1971-1980	5	2	0	0	1	0
1981-1990	5	1	1	0	0	0
1991-2000	15	0	0	2	0	0
2001-2010	21	0	0	0	0	0
2011-2015 (five years)	11	2	0	0	0	0
Total	80	34	15	6	5	14

Chart 4 – Historical articles appearing in IAR in terms of percentages



This confirms that, over the initial decades of observation, teachers and accountants (i.e. practitioners) had a strong impulse to ennoble accounting from both an academic and professional point of view. However, there was a continual increase in the presence of academic authors over the following period, who have, over previous decades, now become predominant. This is justified by the greater number of accounting history initiatives developed in the Italian academic field from the 1970s, along with the fact that IAR, has over the same period, begun to move almost entirely away from professional considerations, in order to focus on scientific research. This confirms an

international trend for publications to rely on a small community with a strong academic background, as a result of the difficulties and costs related to the scientific divulgation in the accounting field (Argiles and Garcia-Blandon, 2011).

Finally, it is beneficial to consider the contribution of the most relevant authors categorised within the various schools of thought. This “interpretative key” reinforces the explanation of the three “peaks” (as well as the consequent periods of “stagnation”), in relation to the accounting history published in IAR.

During the first period (early decades of the twentieth century), the reference point for Italian accounting studies was Fabio Besta, who was also a pioneer of accounting history studies in Italy (Sargiacomo, Servalli and Andrei, 2012). Thus, the majority of historical articles¹⁰ of authors of “academic” extraction who appeared in IAR during this period were produced either by the first generation of followers of Fabio Besta (i.e. Alberto Ceccherelli; Gaetano Corsani; Vittorio Alfieri; Pietro D'Alvise; and Vincenzo Masi) or second generation followers (i.e. Paolo Emilio Cassandro (a follower of Benedetto Lorusso) and Federico Melis, (a follower of Francesco Della Penna), along with Lorusso and Della Penna (who were followers of Fabio Besta).¹¹ Fabio Besta’s influence began to diminish after the 1930s, along with the inspiration for historical research. This was despite some of Besta’s followers (and in particular Vincenzo Masi) continuing to work in this field, even publishing a large number of articles over the following decades.

The school of Besta was succeeded by that of Gino Zappa (also known as the “school of *economia aziendale*”) (Zan, 1994: 288-294; Mattessich, 2008: 87-95; Coronella, 2014: 368-379), which revealed no specific interest in historical studies (Antonelli and D'Alessio, 2011a: 81). This ensured that contributions to the history of accounting were relatively limited until the 1980s, and were also (with rare exceptions) produced, not by the leading school (i.e. that of Zappa), but rather by the “survivors” of the school of Fabio Besta (i.e. Vincenzo Masi) or by authors remaining substantially unaligned to the leading school.

There was a resurgence in historical studies during the final decades of the twentieth century, which can be formalised as the second “peak” between the 1980s and the 1990s. The authors of this recovery were primarily Tuscan scholars. These consisted of second and third generation followers of Alberto Ceccherelli, who founded the “Tuscan School”, which recognised the *economia aziendale*, while at the same time viewing accounting as a scientific discipline with a wider role to play than that of simple bookkeeping. This led to a subsequent increase in the history of accounting in Italy. The initiatives discussed above led to the focus on history spreading throughout the peninsula, without any particular distinction of schools, and becoming a national phenomenon in accounting studies. It is possible to identify contributions from a number of different academic institutions, even those not previously involved in

historical themes. During this stage, there was also a significant international openness of Italian accounting history studies.

Many authors who published in IAR during this period (e.g. Antonelli; Coronella; D'Alessio; Fiume and Maran)¹² also produced several works for international journals, including those that were highly ranked, so positioning Italian studies within the international debate (Maran and Leoni, 2017).

6. Conclusion

This study has discussed the evolution of Italian publications examining research into the history of accounting, including an in-depth analysis of the historical contributions found within IAR, i.e. one of the most important Italian accounting journals. The analysis covered one of the longest periods of publication for a generalist accounting journal, focussing on 115 years of continuous activity. As in previous studies (i.e. Rodrigues et al., 2011), the analysis of the contribution to the history of accounting resulted in an understanding of the social and dynamic patterns driving the different periods within the Italian context. An essential aspect of this analysis was the uninterrupted publication of the journal over a long period of time played. Each journal has its own individuality, editorial policy and target, etc., resulting in difficulties in making analyses and comparisons between articles published in different journals. It is

possible that, over time, the same journal can change these aspects. These changes can also occur as a result of meditated reflections, as well as taking place over a short period of time, in order to take account of the changed scientific and technical context. Besides which, each periodical tends to maintain its own specific “DNA”.

It should be emphasised that (until the creation of the first specific Italian journal of Accounting History in 2001) IAR was the main collector of writings on this subject. The consideration of IAR articles in this current study has therefore proved fundamental for the creation of an analysis of publications within the cultural and professional context of Italy, and in particular in relation to the differing categories of researchers and scholars of the discipline.

This study created a database from the main literature search of accounting history focussing on the patterns of contributions in the field. Over seven hundred works were screened, leading to a final sample of 374 contributions written with a historical perspective. The findings of this current study confirm the strong and lengthy tradition of Italian accounting history research between 1901 and 2015, along with the evolution of this field in the context of Italy. This accounting history research (in particular in terms of authorship and audience) was targeted exclusively at a national audience and was therefore dominated by Italian researchers. This has led, over several decades, to a decrease in the presence of other categories of authors (Antonelli and D’Alessio,

2011a), above all in terms of sole authorship, while there is a complete absence of international authorship.

In accordance with previous studies undertaken in a number of different countries (Parker, 1988; Anderson, 2002; Williams and Wines, 2006; Bisman, 2012) the main difficulties in the current study consisted of: (1) translating Italian into English and (2) the lack of interest in internationalisation shown researchers involved in the field prior to the previous decade. Moreover Italian accounting theory is, in comparison to the Anglo-American context, highly individualised. This has led to a lack of any comparison with mainstream research within the field, as well as a reluctance to collaborate with international authors. The long-term analysis and the rich database have given an opportunity to analyse differing concentration points of accounting history research contributions within three main periods of time: (1) the first ten years of the twentieth century; (2) the early 1990s; and (3) the ten years from 2005 to 2015.

These points of concentration can be explained by three of the main changes taking place in the Italian accounting environment and its theories, including those discussed by Carmona (2007). Over the first decades of the twentieth century, the high level of historical works appearing in IAR resulted from pressure exerted by accountants for the recognition of the accounting profession and accounting degrees in higher education institutions. This was accompanied by extensive historical research being used as a tool to promote and support these important changes in the Italian accounting discipline. The

main literature (De Serra Faria, 2008) noted that the other two points of concentration took place primarily over previous decades and represent the influence of the recognition of history as a relevant field of accounting research in Italy, with the emergence of SISR and all related activities over the previous thirty years. The analysis of the periods of time and the subjects investigated in the 115 IAR articles reveal the common categories of Italian accounting history research. In addition, the findings reveal that the main categories investigated are those of public sector accounting and the views of the main accounting authors of the nineteenth century. However, it should be noted that researchers also investigated a number of other periods and accounting phenomena and theories.

The results support the assumption of the role played in Italian accounting research by the historical perspective over a long period of time. The analysis of each work in the sample revealed that the majority of subjects appearing in IAR analysed with a historical perspective related to the nineteenth century, in accordance with international studies (Fleischman and Radcliffe, 2005; Carnegie, 2006). The study revealed the contribution of a number of different categories of authors throughout the lifespan of IAR. Initially, the presence of accountants was viewed as essential to add dignity to the accounting profession. This was followed by a significant number of academics enriching academia and teaching practice. However, there was a progressive decrease in the contributions of accountants and high school teachers, which then subsequently

came close to disappearing during the 1980s, i.e. when IAR became an academic journal. The findings present a number of significant implications for the literature of accounting history publication patterns in general, due to this analysis being the first to focus on a generalist journal over a period of 115 years. In addition, a journal emphasising Italian accounting in particular, as IAR remains the only journal continuously published, and therefore can be considered the most accurate database with which to analyse the patterns of Italian accounting history publications.

This current study was not designed to be a comprehensive study. Therefore, more than one aspect has the potential to become the stimulus for future research and a basis for future comparison with other accounting history research studies (Argiles and Garcia-Blandon, 2011), as outlined below.

1. Firstly, there is an opportunity to undertake further analysis with a wider focus, including all forms of accounting works with a historical perspective that have appeared in Italy or in an international journal during the same period, and with the application of a different classification, in order to improve the knowledge of the Italian accounting history publication patterns.
2. Secondly, future research employing a cross country analysis could prove useful in a comparison of the level of development of accounting history research in different countries over a long period of time. This would contribute to an improved understanding of the movement in publishing accounting history

research from regional to international, as also illustrated by Gomes et al. (2015).

Notes

1. The former “schools” of accounting were initially established and developed, including the Lombard, the Tuscan and Venetian School. Authors including Francesco Villa, Giuseppe Cerboni and Fabio Besta initiated and completed the process of establishing a highly scientific discipline. These were immediately followed by, Gino Zappa, who founded the *Economia Aziendale* (business administration) (Melis, 1950: 743 ff.; Serra 1999: 239 ff.; Cavazzoni, 2009: 85 ff.; Mattessich, 2008: 21 ff. and 84 ff.; Coronella, 2014: 211 ff.).
2. An analysis carried out by Antonelli and D'Alessio revealed that, over its forty years of activity, sixty-three historical articles appeared in *Il Ragioniere. Rivista di Contabilità*. However, only thirty appeared in the *Rivista di Amministrazione e contabilità*, over a similar period. In over twenty years of publication, the *Rivista dei Ragionieri* has failed to publish a single article on this topic (Antonelli and D'Alessio, 2011a: 47).
3. At over two hundred years old, the *Accademia Italiana di Economia Aziendale* is the oldest Italian scientific institution for accounting studies. It was founded in 1813 under the name *Accademia dei Logismofili* by accountants working in Bologna. These had already undertaken periodic meetings (commencing with only four individuals in 1807) to discuss both professional and theoretical issues. The Accademia has since broadened its aims and functions, however, at the time of its foundation (as stated in the regulation issued in 1814) its purpose was to “research the theoretical and practical knowledge of the accountant profession”. In 1824, with the legal recognition by the Papal State (Bologna was one of the most important cities of this kingdom) it assumed the name of “*Accademia dei Ragionieri*”. In 1869, following the unification of Italy in 1861, it changed its name to “*Regia Accademia dei Ragionieri*” in 1906. Renamed “*Accademia Nazionale di Ragioneria*” in 1968 it assumed definitively the name “*Accademia Italiana di Economia Aziendale*” in 1980 (*Accademia Italiana di Economia Aziendale*, 2015, XIII-XIV).
4. Giuseppe Cerboni (1827-1917) was the founder of the “Tuscan school” in the nineteenth century. Following a long career in state administration (commencing when he was very young in the Granducato of Tuscany then in a unified Italy) he became *Ragioniere Generale dello Stato* (General Accountant of the State) in 1876, a position he subsequently held for fifteen years. He invented the accounting method known as “*logismografia*” (logismography) and the “*teorica personalistica italiana*” (Italian personal theory). Fabio Besta (1845-1922) was the most important exponent of Italian accounting discipline, and founder of the “Venetian school”. He took a pioneering approach that permitted accounting to move from a “technical” to a “scientific” subject. He designed the patrimonial

system and the “*teorica dei conti a valore*” (value-based accounts theory), and also introduced the historical method into accounting studies. Vittorio Alfieri (1863-1928) was the most authoritative of Besta’s followers. He developed, with profit, the teacher's thinking and in particular with reference to the accounting as a science of economic control. Alberto Ceccherelli (1885-1958) was the founder of the twentieth century “Tuscan school”. While adhering to Gino Zappa’s vision of the “*economia aziendale*” (which merged accountancy into a broader science), he attempted to attribute a scientific character to modern accounting by extending its role. Lorenzo De Minico (1896-1949) was the founder of the “Napolitan School”. He provided a number of innovative and original contributions to accounting and business studies by formulating several new ‘theories’, including: (1) the “*teoria del tempo economico*” (theory of economic time) (or “*continuità dinamica della formazione del reddito*” (the “dynamic continuity of income formation); and (2) the “*teoria dei servizi e dell’ammortamento*” (theory of services and amortisation). Aldo Amaduzzi (1904-1991) was the founder of the “*scuola sistemica*” (systemic school), and identified an original technical and doctrinal path for Italian studies, known as “*indirizzo sistemico*” (systemic methodology). Commencing from the general theory of systems, he theorised a business entity as a system of economic forces, relating this to the theory of corporate balance and the financial and economic circuits of company management. Amaduzzi was Scientific Director of IAR between 1967 and 1978. For further information, see: Fiume (2007); Melis (2007); Mattessich (2008); Sargiacomo, Servalli and Andrei (2012); Coronella (2014); and Antonelli and Sargiacomo (2015).

5. Thus, an article written on Fabio Besta ten years after his death was not considered historical. An article is considered as historical if written twenty years after his death.
6. The database created to run the analyses is available from the authors, on request.
7. The first article written by a woman appeared in 1919, and only six contributions from women can be seen in the first eighty-two years of the Journal (1901-1982). However, these increase to fourteen over the following thirty-three years. The results confirmed the predominance of men in the field of accounting research, despite the increase in the number of articles from women over the previous decade, related to the increased number of the women among academics and professional accountants.
8. The majority of academic authors are experts in accounting or closely related subjects. There are only three exceptions to this among the eighty academics, being represented by scholars of history and economic history. The thirty-four

- high school teachers are all experts in either accounting, or closely related subjects.
9. In the case of authors with two or more articles, the year of reference (only for a single time) is taken as the year the oldest article appeared in IAR.
 10. In Appendix 2 we included the works appeared in IAR produced by these authors.
 11. Following the death of Benedetto Lorusso, Cassandro was “adopted” scientifically by Aldo Amaduzzi.
 12. In Appendix 2 we included the works appeared in IAR produced by these authors.

Bibliography

Accademia Italiana di Economia Aziendale (2015), *Celebrazioni del Bicentenario dell'Accademia Italiana di Economia Aziendale. 1813-2013*. Roma: Rirea.

Amaduzzi A (2004) *Storia della ragioneria. Percorsi di ricerca tra aziende e contabilità, dottrine e professioni*. Milano: Giuffrè.

Amaduzzi A (2005) La storia degli uomini e delle dottrine aziendali del XX secolo attraverso la storia della Rivista Italiana di Ragioneria e di Economia Aziendale. In: *Cultura aziendale e professionale tra passato e futuro, “Atti del VII Convegno Nazionale Società Italiana di Storia della Ragioneria”*, Bari (Italy), 5-6 December 2003, 1° tomo A-F, pp. 17-21. Roma: Rirea.

Anderson M (2002) An analysis of the first ten volumes of research in Accounting, Business and Financial History. *Accounting History Review* 12(1): 1-24.

Andrei P, Baker RC and Sargiacomo M (2017) Public Sector Accounting in Italy at the Beginning of the 20th Century: The Contributions of Fabio Besta. *The Accounting Historian Review* 44(1): 35-50.

Anselmi L (2006) (a cura di) *Modelli economico-patrimoniali per il bilancio e la contabilità di Stato*. Milano: Giuffrè.

Antonori C (2003) *Storia della Ragioneria. I maestri, le teorie nella Rivista Italiana di Ragioneria e di Economia Aziendale dal 1901 al 2000. A cento anni dalla fondazione Carlo Antonori ne rilegge e commenta i contenuti*. Roma: Rirea.

Antonelli V (1992) L'evoluzione degli studi funzionali nella dottrina economico - aziendale: alcune osservazioni critiche sul pensiero di Giuseppe Cerboni. *Rivista Italiana di Ragioneria e di Economia Aziendale* XCII(7-8): 373-389.

Antonelli V and D'Alessio R (2011a) *Gli studi di storia della ragioneria dall'unità d'Italia ad oggi. Evidenze, interpretazioni e comparazioni in tema di autori, opere, oggetto e metodo*. Milano: FrancoAngeli.

Antonelli V and D'Alessio R (2011b) Summa DB: A research note about an Italian accounting history database. *Accounting History* 16(4): 459-473.

Antonelli V and D'Alessio R (2014) Accounting history as a local discipline: The case of the Italian-speaking literature (1869-2008). *Accounting Historians Journal* 41(1): 79-112.

Antonelli V and Sargiacomo M (2015) Alberto Ceccherelli (1885–1958): pioneer in the history of accounting practice and leader in international dissemination. *Accounting History Review* 25(2): 121-144.

Aprile R and Nicolliello M (2015) Gli albori dell'Economia Aziendale nel dibattito sulla Rivista Italiana di Ragioneria. *Contabilità e Cultura Aziendale* XV(1): 121-143.

Arena G and Gambino SA (1975) *Bibliografia sulla storiografia della ragioneria*. Messina: Tipografia Samperi.

- Arena G and Gambino SA (1976) Appunti per la bibliografia dei periodici italiani di ragioneria. Extract from *Istituto tecnico statale commerciale 'Leonardo da Vinci' di Milazzo. Vent'anni di vita dell'Istituto: 1956-1976 (Annuario 1976-76)*. Messina: Tipografia Samperi.
- Arena G and Gambino SA (2008), *La ragioneria in Italia. Bibliografia di autori minori. 1867-1927*. Messina: Società Messinese di Storia Patria.
- Argiles JM and Garcia-Blandon J (2011) Accounting Research: A Critical View Of The Present Situation And Prospects. *Revista de Contabilidad* 14(2): 9-34.
- Baccarini G (1837) *Memorie storiche de' registri economici*. Ravenna: Tipografia Roveri.
- Baños Sánchez J and Gutiérrez-Hidalgo F (2011) Publishing patterns of accounting history research in generalist journals: Lessons from the past. *Accounting History* 16-3: 313 - 324.
- Bariola P (1897) *Storia della ragioneria italiana premiata al Concorso della Società Storica Lombarda*. Milano: Tip. Ambrosiana di Cavalli, Salmini e C.
- Bergamin M (2005) Editoriale. *Contabilità e Cultura Aziendale* V(1): 3-7.
- Bergamin M (2009) L'unità d'Italia e la Ragioneria. *Rivista Italiana di Ragioneria e di Economia Aziendale* CIX(11-12): 611-625.
- Bertini U (2009) Economia Aziendale e Management. *Rivista Italiana di Ragioneria e di Economia Aziendale* CIX(7-8): 379-392.
- Bertini U (2010) La Scuola Toscana di Ragioneria e di Economia Aziendale. *Rivista Italiana di Ragioneria e di Economia Aziendale* CX(11-12): 675-693.
- Bertini U (2012) Francesco Della Penna, Alberto Ceccherelli e l'Economia aziendale. *Contabilità e Cultura Aziendale* XII(1): 5-25.

Besta F (1880) *La ragioneria. Prolusione letta nella solenne apertura degli studi per l'anno scolastico 1880-81 alla R. Scuola superiore di commercio in Venezia*. Venezia: Tipografia dell'Istituto Coletti.

Bisman JE (2011) Cite and seek: Exploring accounting history through citation analysis of the specialist accounting history journals, 1996 to 2008. *Accounting History* 16(2): 161-183.

Bisman JE (2012) Surveying the landscape: The first 15 years of Accounting History as an international journal. *Accounting History* 17(1): 5-34.

Boyns T and Carmona S (2002) Accounting history research in Spain, 1996–2001: an introduction. *Accounting History Review* 12(2): 149-155.

Bruni G (1996) La ragioneria scientifica nel pensiero di Fabio Besta e nelle successive tendenze ed evoluzioni. *Rivista Italiana di Ragioneria e di Economia Aziendale* XCVI(9-10): 538-543.

Calzoni G (1992) L'insegnamento della matematica applicata agli affari nel secolo XV a Perugia: l'inedito "Tractatus mathematicus ad discipulos perusinos" di Luca Pacioli. *Rivista Italiana di Ragioneria e di Economia Aziendale* XCII(3-4): 9-13.

Campi V (1879) *Il Ragioniere. Appunti storici*. Roma: Stamperia Reale.

Carmona S (2004) Accounting history research and its diffusion in an international context. *Accounting History* 9(3): 7-23.

Carmona S (2006) Performance reviews, the impact of accounting research and the role of publication forms. *Advances in Accounting* 22: 241-267.

Carmona S (2007) The History of Management Accounting in France, Italy, Portugal and Spain. In Chapman, CS Hopwood AG and Shields MD. (eds.) *Handbook of Management Accounting Research*, Oxford: Elsevier.

Carnegie GD (2006) The roaring nineties': A comment on the state of accounting history in the United States. *The Accounting Historians Journal* 33(1): 203-210.

Carnegie GD (2014) Historiography for accounting: Methodological contributions, contributors and thought patterns from 1983 to 2012. *Accounting, Auditing and Accountability Journal* 27(4): 715-755.

Carnegie GD, McWatters CS and Potter B (2003) The development of the specialist accounting history literature in the English language. An analysis by gender. *Accounting, Auditing and Accountability Journal* 16(2): 186-207.

Carnegie GD and Napier CJ (1996) Critical and interpretative histories: insight into accounting's present and future through its past. *Accounting, Auditing and Accountability Journal* 9(3): 7-39.

Carnegie GD and Napier CJ (2002) Exploring comparative international accounting history. *Accounting, Auditing and Accountability Journal* 15(5): 689-718.

Carnegie GD and Napier CJ (2012) Accounting's past, present and future: the unifying power of history. *Accounting, Auditing and Accountability Journal* 25(2): 328-369.

Carnegie GD and Potter B (2000) Publishing patterns in specialist accounting history journals in the English language, 1996-1999. *The Accounting Historians Journal* 27(2): 177-198.

Catturi G (1992) Evoluzione storica del conto come fonte di informazione per le decisioni aziendali, *Rivista Italiana di Ragioneria e di Economia Aziendale* XCII(9-10): 412-422.

Catturi G (2001) Relazione sull'attività del Consiglio Direttivo della Società Italiana di Storia della Ragioneria nel triennio 1999-2001. *Contabilità e Cultura Aziendale* I(2): 99-103.

Catturi G (2003) Editoriale. *Contabilità e Cultura Aziendale* III(1): 3-4.

- Catturi G (2010) Editoriale. *Contabilità e Cultura Aziendale* X(1): 3-5.
- Cavazzoni G (1992) Tractatus mathematicus ad discipulos perusinos. Funzionalità e pedagogicità dell'opera inedita di Luca Pacioli. *Rivista Italiana di Ragioneria e di Economia Aziendale* XCII(5-6): 240-251.
- Cavazzoni G (2009) *L'arte contabile, la ragioneria, l'economia aziendale. Da Luca Pacioli a Gino Zappa*. Perugia: Volumnia editrice.
- Cerboni G (1886) *La ragioneria scientifica e le sue relazioni con le discipline amministrative e sociali*, Volume I, *Prolegomeni*. Roma: Ermanno Loescher & C.
- Cinquini L, Marelli A and Tenucci A (2006) Una ricerca esplorativa sugli studi storici di Ragioneria in tema di bilancio (1990-2004). In: *Atti dell'VIII Convegno Nazionale Società Italiana di Storia della Ragioneria, "Riferimenti storici e processi evolutivi dell'informativa di bilancio tra dottrina e prassi"*, Atri-Silvi (Italy), 22-23 September 2005, pp. 467-508. Roma: Rirea.
- Cinquini L, Marelli A and Tenucci A (2008) An analysis of publishing patterns in accounting history research in Italy, 1990-2004. *Accounting Historians Journal* 35(1): 1-48.
- Cinquini L and Marelli A (2007) Accounting History Research in Italy, 1990-2004: an introduction. *Accounting History Review* 17(1): 1-9.
- Coffman EN (1987) A synopsis of essays on historical accounting topics published in the centennial issue of the Journal of Accountancy. *Accounting Historians Journal* 14(1): 123-129.
- Coronella S (2007) Gli strumenti di diffusione della conoscenza nel periodo "aureo" della ragioneria italiana: trattati, dizionari, enciclopedie, riviste e collane. *Rivista Italiana di Ragioneria e di Economia Aziendale* XVII(1-2): 101-113.

- Coronella S (2009) *Agli albori delle ricerche di storia della ragioneria in Italia. Il contributo degli studiosi del XIX secolo*. Roma: Rirea.
- Coronella S (2012) Ascesa e declino della ragioneria negli insegnamenti universitari. *Rivista Italiana di Ragioneria e di Economia Aziendale* CXII(1-2): 694-707.
- Coronella S (2013) *Cerboniani, bestani e zappiani a confronto. I dibattiti scientifici nella Rivista Italiana di Ragioneria (1901-1950)*. Roma: Rirea.
- Coronella S (2014) *Storia della ragioneria italiana. Epoche, uomini e idee*. Milano: FrancoAngeli.
- Coronella S, Sargiacomo M and Walker SP (2015) Unification and Dual Closure in the Italian Accountancy Profession, 1861–1906. *European Accounting Review* 24(1): 167-197.
- Coronella S, Antonelli V and Lombrano A (2017) A pioneering era of accounting history: The contributions of nineteenth-century Italian literature and its enduring dissemination around the globe. *Accounting History* 22(2): 214-243.
- De Cristofaro T (2013) L'insegnamento universitario delle discipline economiche aziendali nella RIREA: una rassegna (1972-2011). *Rivista Italiana di Ragioneria e di Economia Aziendale* CXIII(1-2-3): 90-107.
- De Serra Faria ARS (2008) An analysis of accounting history research in Portugal: 1990-2004. *Accounting History* 13(3): 353-382.
- Di Pietra R and Baldi R (2014) Importazione, diffusione e rifrazione delle nozioni in tema di bilancio tra ragioneria e accounting. *Rivista Italiana di Ragioneria e di Economia Aziendale* CXIV(4-5-6): 132-159.

- Edwards JR (1991) Accounting history publications, 1989. *Accounting History Review* 1(2): 243-247.
- Edwards JR (1992) Accounting history publications, 1990. *Accounting History Review* 2(1): 109-113.
- Ferraris Franceschi R (2012a) La diffusione e lo sviluppo delle discipline ragioneristiche nell'Italia unita: gli Istituti tecnici e le Scuole professionali. *Rivista Italiana di Ragioneria e di Economia Aziendale* CXII(9-10): 446-463.
- Ferraris Franceschi R (2012b) La fondazione delle Scuole superiori di commercio: il rilevante contributo allo sviluppo delle conoscenze ed alla formazione dei giovani nell'area ragioneristica e commerciale. *Rivista Italiana di Ragioneria e di Economia Aziendale* CXII(11-12): 550-566.
- Fiume R (2007) Lorenzo de Minico's Thought in the Development of Accounting Theory in Italy: An Understated Contribution. *Accounting, Business & Financial History* 17(1): 33-52.
- Fleischman RK and Radcliffe VS (2005) The roaring nineties: Accounting history comes of age. *The Accounting Historians Journal* 32(1): 61-109.
- Fleischman RK and Schuele K (2009) Co-authorship in accounting history: advantages and pitfalls. *Accounting, Business & Financial History* 19(3): 287-303.
- Fleming RJ, Graci S and Thompson JE (1991) Characteristics of the Work of leading Authors of the Accounting Review: 1926-1945. *Accounting Historian Journal* June: 5-25.
- Fowler C and Keeper T (2016) Twenty years of Accounting History (1996-2015): the changing faces of accounting history research. *Accounting History* 21(4): 389-418.
- Galassi G. and Mattessich R. (2004) Italian accounting research in the first half of the twentieth century. *Review of Accounting and Finance* 3(2): 62-83.

- Giannessi E (1964) *Corso di economia aziendale. Rassegna bibliografica*. Pisa: Cursi.
- Gomes D (2008) The interplay of conceptions of accounting and schools of thought in accounting history. *Accounting History* 13(4): 479-509.
- Gomes D, Carnegie GD Napier CJ Parker LD and West B (2011) Does accounting history matter? *Accounting History* 16(4): 389-402.
- Gomes D, Giovannoni E Gutiérrez-Hidalgo F and Zimnovitch H (2015) Moving from regional to international publishing in accounting history: Pressures, issues, strategies and implications *Accounting History* 20(2): 183-205.
- Guthrie J and Parker L (2006) The coming out of accounting research specialisms. *Accounting, Auditing & Accountability Journal* 19(1): 5-16.
- Haseman WC (1978) Management accounting literature: 1925 and 1975. *Accounting Historians Journal* 5(2): 71-78.
- Hernandez Esteve E (1995) A review of recent Spanish publications in Accounting, Business and Financial History. *Accounting, Business and Financial History* 5(2): 237-269.
- Hernandez Esteve E (2008) Some reflections on the orientations and volume of Accounting History Research in the 21st Century. *De Computis* 9: 97-135.
- Hooper K (1996) Accounting history publications 1995. *Accounting History* 1(1): 107-110.
<https://sisronline.it/cosa-facciamo/formazione.html>.
- Kees C (1997) An overview of recent Dutch-language publications in accounting, business and financial history in the Netherlands. *Accounting History Review* 7(1): 105-136.
- Kein H (1997) Accounting History Publications List 1996. *Accounting History* 1(1): 107-110.
- La Direzione (1901) Soci e Colleghi. *Rivista di Ragioneria* I(1): 1-2.

Lazzini A, Iacoviello G and Ferraris Franceschi R (2017) Evolution of accounting education in Italy, 1890–1935. *Accounting History* August, 16, 2017 DOI: 10.1177/1032373217715041.

Lee TA (1995) Shaping the US Academic Accounting Research Profession: The American Accounting Association and the Social Construction of a Professional Elite. *Critical Perspectives on Accounting* 6(3): 241-261.

Lee TA (2006) The professional journal as a signal of movement to occupational ascendancy and as legitimation of a professional project: the early history of The Accountant's Magazine 1897–1951. *Accounting History* 11(1): 7-40.

Lemarchand Y (2000) A century of accounting history research in Continental Europe. *Plenary address delivered at the 8th World Congress of Accounting Historians*, Madrid.

Luchini E (1898) Storia della ragioneria italiana. In Massa G. (ed) *La professione del ragioniere. Storia della ragioneria italiana e bibliografia*. Milano: Amministrazione del periodico “Il Ragioniere”.

Maran L and Leoni G (2017) The contribution of the Italian literature to the International accounting history literature, *Paper presented at “The Ninth Accounting History International Conference”*, Verona, Italy, 6-8 september.

Massa G (1912) *Trattato completo di ragioneria, Vol. XII: Storia e bibliografia*. Milano: Amministrazione del “Monitore dei Ragionieri”.

Mattessich R (2003) Accounting research and researchers of the nineteenth century and the beginning of the twentieth century. *Accounting, Business and Financial History* 13(2): 125-170.

Mattessich R (2008) *Two Hundred Years of Accounting Research. An international survey of personalities, ideas and publications*. London and New York: Routledge.

Melis A (2007) Financial Statements and Positive Accounting Theory: The Early Contribution of Aldo Amaduzzi. *Accounting, Business & Financial History* 17(1): 53-62.

Melis F (1950) *Storia della ragioneria. Contributo alla conoscenza e interpretazione delle fonti più significative della storia economica*. Bologna: Zuffi.

Ministero del Tesoro, Ragioneria Generale dello Stato (1889) *Elenco cronologico delle opere di computisteria e ragioneria venute alla luce in Italia dal 1202 sino al 1888*, fourth edition. Roma: Tipografia Nazionale.

Monetti U (1937) *Corso di contabilità di Stato*. Roma: Casa Editrice della “Rivista Italiana di Ragioneria”.

Napier C (2006) Accounts of change: 30 years of historical accounting research. *Accounting, Organizations and Society* 31(4): 445-507.

Nobes CW (1981) An empirical analysis of international accounting principles. A comment. *Journal of Accounting Research* 19(1): 268-270.

Notiziario (2002) Quarto Seminario di Storia della Ragioneria. Siena, Certosa di Pontignano. 2-4 maggio 2002. *Contabilità e Cultura Aziendale* II(1): 109-111.

Notiziario (2004) Quinto Seminario di Storia della Ragioneria. Siena, Certosa di Pontignano. 27-29 maggio 2004. *Contabilità e Cultura Aziendale* IV(1): 125.

Notiziario (2006) Sesto Seminario di Storia della Ragioneria. Siena, Certosa di Pontignano. 25-27 maggio 2006. *Contabilità e Cultura Aziendale* VI(2): 142-143.

Notiziario (2007) Settimo Seminario di Storia della Ragioneria. Siena, Certosa di Pontignano. 5-7 giugno 2008. *Contabilità e Cultura Aziendale* VII(2): 157.

Notiziario (2009) The First Accounting History International Emerging Scholars' Colloquium. Siena, Certosa di Pontignano. 16-17 luglio 2009. *Contabilità e Cultura Aziendale* IX(2): 144-146.

Parker RH (1988) Select bibliography of works on the history of accounting 1981-1987. *Accounting Historians Journal* 15(2): 1-81.

Plocinski G (1997) Book review: Bibliographical calendarium of accounting in Poland (XVIth–XIXth Century). *Accounting History* 2(2): 122-123.

Poddighe F (2005) Introduzione al convegno Cultura aziendale e professionale tra passato e futuro. In: *Atti del VII Convegno Nazionale della Società Italiana di Storia della Ragioneria*, Bari (Italy), 5-6 December 2003, pp. 11-15 tomo primo. Roma: Rirea.

Poddighe F (1987) Edmondo Degranges e la teorica dei cinquecentisti: contributo alla conoscenza del processo formativo della logismologia. *Rivista Italiana di Ragioneria e di Economia Aziendale* LXXVIII(5-6): 219-229.

Poddighe F (2006) Relazione sull'attività del Consiglio Direttivo della Società Italiana di Storia della Ragioneria nel triennio 2002-2005. *Contabilità e Cultura Aziendale* VI(1): 3-5.

Poddighe F and Coronella S (2008) Dalla Ragioneria 'scientifica' all'Economia Aziendale: il 'contesto culturale'. In: *Dalla rilevazione contabile all'economia aziendale. "Atti del IX Convegno Nazionale della Società Italiana di Storia della Ragioneria"*. Perugia (Italy), 27-28 September 2007, pp. 331-357. Roma: Rirea.

Previts GJ (2000) Global accounting history: scholarship in the New Millennium. *Plenary address delivered at the 8th World Congress of Accounting Historians, Madrid, in Accounting*

and History. A selection of papers presented at the 8th World Congress of Accounting Historians: Asociacion Espanola de Contabilidad y Administracion de Empresas, Madrid, 9-21.

Previts GJ and Brown RE (1988) The development of government accounting: a content analysis of the journal of accountancy, 1905 to 1989. *Accounting Historians Journal* 20(2): 119-138.

Previts GJ, Parker LD and Coffman EN (1990) An Accounting Historiography: Subject Matter and Methodology. *Abacus* 26(2): 136-158.

Quagli A (1994) La concezione appiana di pianificazione e la sua influenza sulla dottrina economico-aziendale italiana. *Rivista Italiana di Ragioneria e di Economia Aziendale* XCIV(3-4): 178-192.

Rodrigues L, Schmidt L Santos JL and Fonseca PCD (2011) A research note on accounting in Brazil in the context of political, economic and social transformations, 1860-1964. *Accounting History* 16(1): 111-123.

Sánchez-Matamoros JB and Hidalgo FG (2011) Publishing patterns of accounting history research in generalist journals: Lessons from the past. *Accounting History* 16(3): 331–342.

Saporetto F (1892) *Frà Luca Pacioli. Origine e sviluppo della partita doppia*. Livorno: Stab. Tip. Belforte & C.

Sargiacomo M, Servalli S and Andrei P (2012) Fabio Besta. Accounting thinker and accounting history pioneer. *Accounting History Review* 22(3): 249-267.

Serra L (1991) *La Rivista Italiana di Ragioneria e di Economia Aziendale nella Storia della Ragioneria*. Roma: Rirea.

- Serra L (1997a) Le fonti per la storia della ragioneria: le riviste. *Storia della Ragioneria* I(0): 135-143.
- Serra L (1997b) La Ragioneria italiana nel XX secolo attraverso le pagine della Rivista Italiana di Ragioneria. In: *Aa.Vv. Atti del primo convegno nazionale di storia della ragioneria, Siena (Italy), 20-21 December 1991*, Siena: Tipografia Senese.
- Serra L (1999) *Storia della ragioneria italiana*. Milano: Giuffrè.
- Servalli S (2005) La Storia della ragioneria nella formazione dei giovani studiosi: analisi empirica sui dottorati di ricerca dell'area aziendale. *Contabilità e cultura aziendale* 5(2): 118-128.
- Shimizu Y, Nakano T and Hashimoto T (2007) *The evolution of accounting history research in Japan: analysis of the research database of Kaikei, 1917–2004*. The fifth Accounting History International Conference Proceedings. Canada [Online] Available: <http://www.edwards.usask.ca/special/5ahic/papers/5AHIC-80%20Final%20paper.pdf>.
- Società Italiana di Storia della Ragioneria (2007) *Annuario*. Roma: Rirea. <https://sisronline.it/cosa-facciamo/formazione.html>
- Stefanoni A (2003) Interventi e autori italiani di Storia della Ragioneria. 1991-2003. *Contabilità e Cultura Aziendale* 3(2): 222-242.
- Tyson TN (1997) Book review: International bibliography of business history. *Accounting History* 2(2): 117-118.
- Viganò E (1998) Accounting and business economics tradition in Italy. *The European Accounting Review* 7(3): 381-403.
- Walker SP (2005) Accounting in history. *The Accounting Historians Journal* 32(2): 233-259.

West BP (1996) The professionalisation of accounting: a review of recent historical research and its implications. *Accounting History* 1(1): 77-102.

Williams B and Wines G (2006) The first 10 years of Accounting History as an international refereed journal: 1996–2005. *Accounting History* 11(4): 419-445.

Zan L (1994) Toward a History of Accounting Histories. *European Accounting Review* 3(2): 255-310.

Zeff SA (2006) 40 years of change in the accounting Academy. *Plenary address delivered at the 11th World Congress of Accounting Historians, Nantes.*

Appendix 1 – Historical articles appeared on Rirea

Year	Number of historical articles (X)	Number of articles published in the Journal (Y)	% historical articles on total articles of the Journal (X/Y%)
1901	0	22	0.00%
1902	2	45	4.44%
1903	3	40	7.50%
1904	4	37	10.81%
1905	4	41	9.76%
1906	5	69	7.25%
1907	2	36	5.56%
1908	0	88	0.00%
1909	2	77	2.60%
1910	1	82	1.22%
1911	4	63	6.35%
1912	9	70	12.86%
1913	3	74	4.05%
1914	11	75	14.67%
1915	8	82	9.76%
1916	13	83	15.66%
1917	6	57	10.53%
1918	2	53	3.77%
1919	2	90	2.22%
1920	3	69	4.35%
1921	1	79	1.27%
1922	0	95	0.00%
1923	3	96	3.13%
1924	5	150	3.33%

1925	1	147	0.68%
1926	1	122	0.82%
1927	4	109	3.67%
1928	2	109	1.83%
1929	1	117	0.85%
1930	1	115	0.87%
1931	2	104	1.92%
1932	6	111	5.41%
1933	9	122	7.38%
1934	4	144	2.78%
1935	0	90	0.00%
1936	2	96	2.08%
1937	4	94	4.26%
1938	2	107	1.87%
1939	3	100	3.00%
1940	1	67	1.49%
1941	2	74	2.70%
1942	3	59	5.08%
1943	2	54	3.70%
1944	1	17	5.88%
1945	4	34	11.76%
1946	3	62	4.84%
1947	1	64	1.56%
1948	6	72	8.33%
1949	0	92	0.00%
1950	1	78	1.28%
1951	0	89	0.00%
1952	4	91	4.40%
1953	5	74	6.76%
1954	5	91	5.49%

1955	7	68	10.29%
1956	2	73	2.74%
1957	1	81	1.23%
1958	6	62	9.68%
1959	4	57	7.02%
1960	5	58	8.62%
1961	6	57	10.53%
1962	1	57	1.75%
1963	7	53	13.21%
1964	4	57	7.02%
1965	0	57	0.00%
1966	5	62	8.06%
1967	1	52	1.92%
1968	2	47	4.26%
1969	1	61	1.64%
1970	2	57	3.51%
1971	2	63	3.17%
1972	5	53	9.43%
1973	3	51	5.88%
1974	5	42	11.90%
1975	1	34	2.94%
1976	1	35	2.86%
1977	2	41	4.88%
1978	3	42	7.14%
1979	1	36	2.78%
1980	0	29	0.00%
1981	0	30	0.00%
1982	0	52	0.00%
1983	3	49	6.12%
1984	0	43	0.00%

1985	1	43	2.33%
1986	2	38	5.26%
1987	3	38	7.89%
1988	3	37	8.11%
1989	3	36	8.33%
1990	6	39	15.38%
1991	9	45	20.00%
1992	10	43	23.26%
1993	0	48	0.00%
1994	1	47	2.13%
1995	1	49	2.04%
1996	4	50	8.00%
1997	4	51	7.84%
1998	4	48	8.33%
1999	1	52	1.92%
2000	1	57	1.75%
2001	5	54	9.26%
2002	2	51	3.92%
2003	2	46	4.35%
2004	1	69	1.45%
2005	1	63	1.59%
2006	2	58	3.45%
2007	3	55	5.45%
2008	5	60	8.33%
2009	5	58	8.62%
2010	8	70	11.43%
2011	9	62	14.52%
2012	9	56	16.07%
2013	8	38	21.05%
2014	4	39	10.26%

2015	4	34	11.76%
Total	374 (X)	7471 (Y)	5.01% (X/Y%)
			Average yearly value

Appendix 2 - Articles on IAR divided by argument (detailed)

	Content	Authors
1	Accounting and accounting practices in prehistory, in ancient civilizations and in the classical period	Fasano V. A. (1932); Fossati S. (1934); Riera A. (1937); Masi V. (1955b); Masi V. (1958a); Masi V. (1958b); Masi V. (1959a); Masi V. (1959b); Masi V. (1959c); Masi V. (1960a); Masi V. (1960b); Masi V. (1961a); Masi V. (1961b); Masi V. (1962); Masi V. (1963a); Masi V. (1963b); Masi V. (1963c); Masi V. (1963d); Masi V. (1963e); Masi V. (1964a); Masi V. (1964b); Masi V. (1964c); Tresca R. (1997).
2	Accounting and accounting practices in the Middle Ages	Anonimous (1912); Ceccherelli A. (1914a); Ceccherelli A. (1914b); Ceccherelli A. (1914c); Corsani G. (1917); Cozzi P. (1919b); Ceccherelli A. (1938); D'Alvise P. (1938); Melis F. (1946); Masi V. (1966); Valabrega A. (1967); Antoni T. (1973); Antoni T. (1976); Serra L. (1987a); Serra L. (1988); Maran L. (2010); Adamo S., Fasiello R. (2015).
3	Accounting and accounting practices in companies and entities from the '500 onwards	Salvatori A. (1906a); Salvatori A. (1906b); Salvatori A. (1907); Alfieri V. (1915); Marenghi E. (1915a); Marenghi E. (1915b); Marenghi E. (1915c); Marenghi E. (1915d); Marenghi E. (1915e); Marenghi E. (1916a); Marenghi E. (1916b); Salvatori A. (1918); Kats P. (1927); Laus V. (1972c); Mussari R. (1988); Serra L. (1989b); Catturi G. (1992); Serra L. (1995); De Sarno M. (1996); Gori E., Fissi S., Romolini A. (2014).
4	Luca Pacioli	D'Auria F. (1912); De Sanctis C. (1924); Durando

		Rocco C. (1925); Oelker C. (1941); Ferretti A. (1942); Napoli G. (1954); Antinori C. (1960); Antinori C. (1961a); Antinori C. (1961b); Durante D. (1968); Calzoni G. (1992); Cavazzoni G. (1992); Antinori C. (1994); Serra R. (1997); Kuter M., Kuter K. (2008); Hernande-Esteve E. (2009); Cavazzoni G. (2015).
5	Specific authors until '700 (excluding Pacioli)	Kheil C.P. (1906); Riera A. (1955); Vecchelli G. (1974); Antoni T. (1983); Serra L. (1989a); Serra L. (1998a); Campedelli B. (2000); Campedelli B. (2001a); Campedelli B. (2001b); Privitera C. (2010); Antonelli V. (2014).
6	Specific authors from '800 onwards (XIX and XX century)	Andreucci I. (1923); Cavagnaro T. (1926); Fasano V. A. (1927); Cassandro P. E. (1929); Masi V. (1931); Monastra F. (1936); Monastra F. (1937); Salzano A. (1942); Vitali G. (1942); Sassanelli M, Riera A. (1945); Masi V. (1946); Pozzi L. (1963); Terzani S. (1963); Della Penna F. (1964); Arena G. (1970); Lana D. (1970); Caramiello C. (1971); Cassandro P. E. (1972); Cassandro P. E. (1974); Antoni T. (1977); Anselmi L. (1978); Amaduzzi A. (1983); Perrone E. (1985); Perrone E. (1987); Amprino S. (1989); Cinquini L. (1991); Di Stefano G. (1991); Paolini A. (1991); Antonelli V. (1992); Monorchio A. (1996); Pontolillo V. (1997); Giannetti R. (1998); Mongiello M. (1998); Palumbo R. (1999); Cavazzoni G. (2005); Miolo Vitali P., Gonnella E. (2006); Ceriani G., Frazza B. (2008); D'Alessio R.

		(2008); Dezzani F. (2008); Coronella S. (2010a); Coronella S. (2011b); Coronella S. (2011c); Gulluscio C. (2011); Paolone G. (2011); Coronella S. (2012b); Coronella S. (2012d); Coronella S. (2012e); Antonelli V. (2013); Coronella S. (2013a); Coronella S. (2013b); Coronella S., Gambino S. (2013); Coronella S. (2014b); Coronella S. (2015a).
7	Reviews on more authors	Alfieri V. (1918); Masi V. (1923a); Piana A. (1937); Melis F. (1940); Botarelli A. (1945); Calabrese F. (1950); Calabrese F. (1952a); Calabrese F. (1952b); Calabrese F. (1952c); Calabrese F. (1953a); Calabrese F. (1953b); Calabrese F. (1953c); Calabrese F. (1953d); Calabrese F. (1953e); Calabrese F. (1954a); Calabrese F. (1954b); Calabrese F. (1954c); Calabrese F. (1955); Lana D. (1969); Arena G. (1972); Antoni T. (1974); Antoni T. (1978); Campedelli B. (1986); Bruni G. (1996); Leardini C. (1997); Fiume R. (2006); Coronella S. (2007b); Bertini U. (2010); Antonelli V. (2012).
8	Italian Accounting theories	De Cervalho C. (1911); Salvatori A. (1911); Cantone C. (1913); Masi V. (1923b); Masi V. (1924); Belardinelli G. (1936); D'Ippolito T. (1966a); D'Ippolito T. (1966b); Poddighe F. (1978); Perrone E. (1988); Mari L. M. (1996).
9	Accounting applications	Bossi M. (1909); Cantone C. (1924); Cancellotti M. (1930); D'alvise P. (1932); Unico P. (1933); Mandillo G. (1952); Negri Petroni L. (1966).

10	History of companies and entities	Chialvo A. (1906); Faldi O. (1910); Vetustus (1911); Ceccherelli A. (1920); Cavagnaro T. (1928); Cavagnaro T. (1932); Fasano V. A. (1933); Sassi (1933); Calabrese F. (1934); Textor (1948); Laus V. (1972a); Serra (1998b); Fazzini M., Fici L. (2001); Serra (2003); Mulazzani M., Becatti L., Romolini R. (2008); Coronella S. (2009).
11	Government accounting history	De Brun A. (1902); De Brun A. (1903a); De Brun (1903b); Giunti B. (1903); De Brun A. (1904a); De Brun A. (1904b); De Brun A. (1904c); De Brun A. (1905); Borzoni L. O. (1907); Borzoni L. O. (1909); Bossi M. (1912a); Bossi M. (1912b); Bossi M. (1912c); Bossi M. (1912d); Bossi M. (1912e); Nisco N. (1912a); Nisco N. (1912b); Boncinelli E. (1913); Borzoni L. O. (1913); Bossi M. (1914a); Bossi M. (1914b); Bossi M. (1914c); Bossi M. (1914d); Bossi M. (1914e); Bossi M. (1914f); Bossi M. (1914g); Bossi M. (1914h); Dessoli D. (1915a); Dessoli D. (1915b); Dessoli D. (1916a); Dessoli D. (1916b); Dessoli D. (1916c); Dessoli D. (1916d); Dessoli D. (1916e); Dessoli D. (1916f); Dessoli D. (1916g); Dessoli D. (1916h); Dessoli D. (1916i); Dessoli D. (1916l); Dessoli D. (1916m); Bossi M. (1917); Dessoli D. (1917a); Dessoli D. (1917b); Dessoli D. (1917c); Dessoli D. (1917d); Cannellotto A. (1921); Cancellotti M. (1933); Marcello G. (1934); Boeche Z. (1939); Balducci G. (1955); Vecchio C. (1957);

		Calabrese F. (1958); Di Nanna M. G. (1960); Laus V. (1972b); Serra L. (2001); Bergamin M. (2009); Coronella S. (2010c); Poli S. (2011).
12	History of accounting profession	Salvatori A. (1905b); Bellini C. (1924b); Cerruti M. (1928); Tassis P. G. (1939); Botarelli A. (1947); Antoni T. (1979); D'Amico L. (1990); Coronella S. (2010b); Coronella S. (2010e); Coronella S. (2011a); Coronella S. (2011d); Coronella S. (2011f); Coronella S. (2012c); Coronella S. (2013c); Coronella S. (2013d); Coronella S. (2014a); Coronella S. (2015b).
13	History of accounting education	Castelli G. (1906); Cancellotti M. (1954); Rossetto A. (1959); Terzani S. (2001); Coronella S. (2010d); Coronella S. (2012a); Ferraris Franceschi R. (2012a); Ferraris Franceschi R. (2012b); De Cristofaro T. (2013).
14	History of arithmetic	Salvatori A. (1905a); Iozzi A. (1920); Rossetto A. (1956); Antinori C. (2002).
15	History of accounting publications	Bellini C. (1924a); Botarelli A. (1946); Serra L. (1990a); Serra L. (1990b); Serra L. (1990c); Serra L. (1990d); Serra L. (1990e); Serra L. (1991a); Serra L. (1991b); Serra L. (1991c); Serra L. (1991d); Serra L. (1991e); Serra L. (1991f); Serra L. (1992a); Serra L. (1992b); Serra L. (1992c); Serra L. (1992d); Serra L. (1992e); Serra L. (1992f); Coronella S. (2007a); Coronella S. (2011e); Coronella S. (2012f); Madonna S., Cestari G. (2013).
16	Reviews on	Cassandro P. E. (1932); Cassandro P. E. (1933a);

	“ <i>Economia Aziendale</i> ”	Cassandro P. E. (1933b); Cassandro P. E. (1933c); Cassandro P. E. (1933d); Cassandro P. E. (1934); Cassandro P. E. (1937); Monastra F. (1948a); Monastra F. (1948b); Monastra F. (1948c); Damato G. (1958); Rossetto A. (1961a); Rossetto A. (1961b); Cassandro P. E. (1975); Ferraris Franceschi R. (1983); Bertini U. (2009).
17	Reflections on the history of accounting and the historical method	Salvatori A. (1902); Carini I. (1905); A. A. (1931); Mandillo G. (1932); Botarelli A. (1943); Mandillo G., Pede G. (1943); Ghelli N. (1944); Amaduzzi A. (1945); Botarelli A. (1948); Lettieri R. (1955); Masi V. (1955a); Di Loreto S. (1958); Arena G. (1973); Arena G. (1974); Di Pino A. (1974); Cassandro P. E. (1977); Galassi G. (2003); Antonelli V. (2004).
18	Other works	Chialvo G. (1904); Bossi M. (1911); Cozzi P. (1919a); Corsani G. (1920); Omodei G. (1927a); Omodei G. (1927b); Bellini C. (1932); D’Alvise P. (1933); Tosi E. (1939); Lomonaco M. (1941); Solivetti G. (1945); Cassandro P. E. (1948); Solivetti G. (1955); Della Penna F. (1956); Fuligni M. (1958); Pace A. (1960); Pace A. (1966); Annese Sciocioli I. (1968); Lucchetti C. (1971); Di Pino A. (1973); Serra L. (1986); Serra L. (1987b); Di Cagno P., Turco M. (2002); Cellini V. (2007); Gambino S. (2009).