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

Stefano Coronella*¹, Lorenzo Neri², Gianluca Risaliti³ and Antonella Russo⁴

¹ Full professor of Accounting – University of Naples Parthenope

² Lecturer in Accounting – Birkbeck, University of London

³ Professor of Accounting – University of Naples Parthenope

⁴ Senior Lecturer in Accounting – University of Greenwich

* Corresponding author: Stefano Coronella,

Department of Business and Economics – University of Naples “Parthenope” –

Via Generale Parisi, 13 – Napoli (Italy)

Email: stefano.coronella@uniparthenope.it

Abstract

This study investigates the evolution of accounting history research in Italy throughout the analysis of the historical publications on the most important generalist accounting journal – the “Italian Accounting Review” (IAR, “Rivista Italiana di Ragioneria”). Following the studies on the patterns of publications in the accounting history research (Carnegie and Potter, 2000; Carnegie et al., 2003; De Serra Faria, 2008; Bisman 2012;

Fowler and Keeper, 2016) we tracked the accounting history contributions in IAR over 115 years, from 1901 to 2015. Our longitudinal analysis included number and subject areas of the tracked contributions. The findings support the consolidated tradition of the historical perspective for the Italian accounting researchers. They also reveal emerging topics and developing fields of historical enquiry that could be addressed in future. We make a call for more research on accounting history in specific contexts, through knowledge creation in diverse languages and settings.

Keywords: accounting history in Italy, Italian Accounting Review, Italian journals, patterns of publication

Introduction

The increasing number of papers published on accounting history contribute to the relevant field of accounting history research, creating an interdisciplinary approach that broadens the debate concerning the past and future of accounting (Guthrie and Parker, 2006; Gomes et al., 2011; Carnegie and Napier, 2012).

In line with the large number of reviews focussed on patterns in accounting history publications (Gomes, Giovannoni and Gutiérrez-Hidalgo, 2015; Fowler and Keeper, 2016; Coronella, Antonelli and Lombrano, 2017), this paper analyses all publications on accounting history, over a period of 115 years, in one of the most important Italian journals, the *Rivista Italiana di Ragioneria e di Economia Aziendale*.

It aims to identify patterns and peak periods in the life of the journal, relating these to the Italian context, where tradition in accounting history research is very important.

Moreover our study fills a research gap by giving a long term analysis of patterns presented in a generalistic journal (Fleischman and Radcliffe, 2005; Carmona, 2006), since the main literature is based on an analysis of specialised journal publications (i.e. *Accounting History*) (Carnegie and Potter, 2000; Anderson, 2002; Carnegie, McWatters and Potter, 2003; Bisman, 2012).

The value of generalist journals for examining patterns of accounting history research is supported by the significant role played by such journals in disseminating accounting thought, thereby influencing future accounting research (Carmona, 2006). The main findings from analyses of generalist accounting journals to date (Carnegie and Potter, 2000; Carnegie, McWatters and Potter, 2003; Fleischman and Radcliffe, 2005) focus on specific patterns, exploring the impact of accounting history articles and short-term investigations.

Until the first half of the twentieth century, Italy maintained one of the longest accounting traditions in Europe. Moreover, Italy can be considered the first country to pursue accounting history during the early nineteenth century, as demonstrated by a relatively unknown book written by Giuseppe Baccarini in 1837 (Coronella, 2009). This interest in accounting history is attested by a number of dedicated volumes and articles, which were systematically published at the end of the nineteenth and the beginning of

the twentieth century (Antonelli and D'Alessio, 2011a: 45). The role played by accountants was increased by industrial development and the unification of Italy, prompting a number of academic and professional initiatives investigating 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). Their increasing interest in accounting history research in Italy was justified by the common desire of accountants and accounting professors to ennoble the accounting profession as an academic discipline (Coronella, 2009; Antonelli and D'Alessio, 2011a).

The value of this study to international accounting history research is firstly based on providing an insight into the 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 in generalist journals (Anderson, 2002; Carnegie and Napier, 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), few have focussed on the traditions of individual countries (e.g. Carmona, 2004), and the majority of these were undertaken within a limited time frame. By contrast, we investigate 115 years of continuous publication in a relevant generalist Italian journal.

This period covers the most significant development of scientific, educational and professional settings in Italian accounting (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 their discipline. The relationship between the accounting profession and the university system has been enhanced through: (a) 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 (b) the legal recognition of the accounting profession and its associations (Amaduzzi, 2004: 265-279; Coronella, Sargiacomo and Walker, 2015: 167-197).

Thirdly, we consider the integration between accountants and academics within the context of 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 multiple innovative journals that appeared during the nineteenth and twentieth centuries (Coronella, 2007: 107-109). However, the majority were short-lived, i.e. limited to one year or less, and many more ceased publication just two or three years following their foundation (Antinori, 2003: 21).

The 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 - henceforth the *Italian Accounting Review* - IAR). IAR was the journal of the Accountants Association of Rome, and primarily focused on professional accounting issues; it 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 about bookkeeping, accounting, and other accounting-related disciplines, which integrate the expertise of an accountant [Authors' translation].

Fourthly, this study quantifies and qualifies the evolutionary pattern of accounting history publications in a generalist journal (i.e. IAR). IAR has always maintained a generalist approach; primarily focused on accounting it is also open to other related topics, e.g. political economy, financial mathematics, law, and statistics. At the same time, it has always dedicated 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*), which is the journal of the *Società Italiana di Storia della Ragioneria*, i.e. the Italian Society of Accounting History (SISR). It started to publish in 2001. Antonelli and D'Alessio (2011a, 2011b) noted the benefits of pursuing an investigation into the patterns of accounting history publications in IAR.

The remainder of this paper is structured as follows: the second section outlines the background and principal factors characterising the IAR context; the third section describes the extant literature on accounting history; the fourth section illustrates the research method; the fifth section outlines the findings of the study; the final section discusses the conclusion and limitations of the work.

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 been only a few miscellaneous journals, with brief coverage of the discipline of accounting. The first of these was the short-lived *Rivista Mensile di Matematica e Computisteria*, founded in 1873, and appeared only briefly, having been published for only another two years under the title *Rivista di Computisteria*. A number of further journals appeared during the closing decades of the nineteenth and the early decades of the 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 31 journals published between 1873 and the early years of the twentieth century. Many other journals were introduced in the next decades (Arena and Gambino, 1976); however, as noted above, the majority were short lived, 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, having been widely published and recognised by the scientific community. 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, are 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 when first introduced, and, as well as the history of accounting, included debates on theoretical and technical factors (i.e. systems and methods for bookkeeping), and relating to professional and sectoral matters (i.e. the typical problems faced by different types of companies).

The IAR stands out among these journals for a number of reasons: (a) for being published for over a century; (b) for its tradition; (c) for its ability to change with, and adapt to, the times; and (d) for having progressively shifted its focus from a professional

to an academic audience. In addition, IAR is the Italian journal that has hosted the highest number of historical articles. 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 100 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, the IAR was created with a wider aim. In its early years, it focused broadly on the services provided by a professional accountant, and in particular its aims and scopes, as described below:

The columns of the journal will be available to everyone interested in accounting: the ones involved in scientific studies and the ones interested in technical applications useful for the accounting profession and the Editorial board... [The journal editorial board] will choose the most interesting manuscripts and advertise them to the widest audience and policy makers. Moreover, it [the journal] will illustrate the movement of the intellectuals 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, under the direction of Adolfo Salvatori, between July and August 1901, subsequently appearing bi-monthly until July 1905, when it became monthly. Despite its professional background and its relationship with the College of Accountants of Rome, the journal received numerous adhesions from scholars and subscription requests 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*. This reflected the development of a wider national interest, as well as a transformation of the objectives of the journal from professional to scientific studies. This development led to a predominant focus on scientific matters, while also maintaining attention on issues and events relating to the accountancy profession.

The journal continued in this professional-scientific binomial manner until the 1960s, with an editorial policy that remained fundamentally unchanged under the direction of the following researchers: Adolfo Salvatori (1901-1914); 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, until the final years of the Second World War (1943-1945), when although publication

was never completely halted, several issues were merged. Following the ending of the war, the IAR resumed 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 again (with occasional merging of few issues). However, more significantly, its focus was transferred away from professional world almost exclusively towards scientific research. The name of the journal remained unchanged until 1971, acquiring its current name with the first issue in 1972, i.e. *Rivista Italiana di Ragioneria e di Economia Aziendale*.

For 30 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 position being taken by the following scholars: Giuseppe Bruni (2009-2011); Lidia D'Alessio (2012); and Stefano Coronella (2013-present). From 1987 onwards, the journal published bimonthly, subsequently quarterly in 2013, and then every four months 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 higher education, and followed the life of distinguished scholars. It has maintained a generalist approach, giving news about the accounting discipline/scholars achievements. Together with this, 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). Throughout its history, as noted earlier, the journal has retained a significant interest in historical studies, covering an area that, until 2001, lacked a dedicated journal.

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 offering a historical perspective.

Finally, it is important to underline that the journal contains the writings of the most important scholars in the accounting discipline. 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 have published a considerable number of the historical articles analysed in the current work.⁴

Literature review

Over previous decades, it has become popular to undertake analyses of the patterns in accounting publications, in particular history of accounting research. These have examined the evolution of accounting issues and future implications for different fields (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 and 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 specialised journals, i.e. the Australian *Accounting History*; the English *Accounting History Review* (until 2010 *Accounting, Business and 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) have 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 early 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 dominant research trends and trajectories and 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 among 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), identifying 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, as those of Carmona (2004), which collected various different sources, including: articles on the history of accounting published between 1990 and 1999; proceedings of the World Congress in Kyoto in 1992 and in Kingston, 1996; semi-annual reports of the SISR of 1990; and 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 a variance in the number of accounting history papers published (Baños Sánchez and Gutiérrez-Hidalgo, 2011). Carmona's citation analysis (Carmona, 2006) suggest an increasing interest towards accounting history works since the 1990s. Furthermore, Fleming, Graci and Thompson (1991) reported the appearance of articles by 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, a number of studies have tracked 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 results were subsequently compared with the main findings concerning 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 of such studies was authored by Arena and Gambino (1975), who focussed on the history of accounting published from the nineteenth century until 1975. This was followed by the work of Stefanoni (2003), who analysed through tables the papers published in the following outlets: conference proceedings of the SISR; *Contabilità e Cultura Aziendale* (*Accounting and Cultures*) journal; and the doctoral series of publications entitled *Ritratti d'autore*, which was developed 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 publications during the nineteenth century, including monographs of the general history of accounting, and specific historical-accounting subjects, articles in journals and other contributions. He found 176 works, 171 of which were published within a twenty-four year period (i.e. 1877-1900). These works were classified, taking into account the following parameters: (i) authors; (ii) chronology; (iii) type of publication (i.e. monograph, article, other contributions); (iv) topic or subject or subject area or category (this terms are used equally in the paper). Then, Coronella, Antonelli and Lombrano (2017) considered the level of dissemination of these works outside Italy.

Cinquini, Marelli and Tenucci (2006) examined Italian historical studies on the specific topic of the evolution of the financial statement, between 1990 and 2004. The

authors analysed 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 1,253 publications (monographs, conference proceedings and journal articles, including those published in IAR), highlighting the date and type of each publication, along with the period studied; the object; the sources; the authors' affiliations; and 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 90 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 content, the editorial line and the evolutionary stages of the journal from its origins to the present days. Bertini (2012) and Aprile and Nicoliello (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 50 years of the journal (1901-1950); initially those between the 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) relating to issues of “accounting education” with specific reference to the *Economia aziendale* topics in Italian universities. Di Pietra and Baldi (2014) reviewed all articles regarding financial statements that appeared 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 for the circulation of ideas, with particular reference to the interactions taking place between accounting studies in Italy and those in accounting mainly (but not exclusively) using the Anglo-Saxon matrix.

Research method

Herein we analyse the patterns in accounting history publications taken from IAR between 1901 and 2015. In particular, emphasising the significant (and for many years) exclusive role played by the journal as a tool for the communication of knowledge concerning Italian accounting research.

The aim of the current paper led to creation of a sample containing exclusively articles focusing on accounting history, thus excluding all articles written without a

historical perspective, as well as: editorials; reports of conferences; lists of published books; and reproduced articles.

The generalist approach of the journal resulted in an analysis of comprehensive annual journal indexes (1901-2015), accessed through www.rirea.it, to identify the wider population of accounting articles written offering historical perspectives. The first screening revealed over seven hundred articles from 7,471 works published between 1901 and 2015, classifiable as focussing on accounting history. However, a deeper investigation was required to define a relevant sample of accounting history articles for an understanding of the patterns and evolution of Italian accounting history research.

Following the approach of similar studies (Carnegie and Potter, 2000; Anderson, 2002; Carnegie, McWatters and Potter, 2003), we examined the content of each article to gain an insight into the historical perspective of the publications. Due to the large number of articles concerning the main Italian scholars, it became necessary to establish criteria to discriminate historical from non-historical publications. Therefore, the following criteria were established: (i) the content of the article explicitly pertaining to the accounting history topic; (ii) the type of work published being original (not a reprint); and (iii) a minimum lag-time of 20 years between the death of an author and the publication of a commemoration article about that author, in case of eulogy articles. These criteria include the following considerations:

- i. The content of the article should pertain to the subject of accounting history. The researchers acknowledge that the field of investigation can alter over time, as a function of cultural, scientific, and economic factors (Antonelli and D'Alessio, 2011a: 30). Former analyses were taken into consideration, alongside the Italian historical accounting tradition (*Società Italiana di Storia della Ragioneria*, 2007: 41-45), to establish the contributions attributable to: (a) the history of accounting practices in the various types of companies and entities; (b) the history of companies and entities; (c) the history of accounting ideas and their inventors; (d) the history of the accounting profession; (e) the history of applied arithmetic; (f) the history of accounting education and accounting publications; (g) reviews found in *Economia Aziendale*; and (h) the methodologies applied to the history of accounting.
- ii. The type of work published: this criterion focused exclusively on an examination of “original” works, thus excluding sample reprints of articles previously published in the journal, or elsewhere.
- iii. The commemoration and the analysis of specific authors: 20 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.

For these choices we considered the work of Napier (2006), who indicated that at least 30 years should elapse before a work is classified as historical (Napier, 2006: 447,

note 1). In the Italian tradition (i.e. not only accounting), “commemorations” presenting historical features are generally held after ten years (“decennial”), 20 years, and then repeated after 50 years from an event or the death of an author, and subsequently at a distance of individual centuries (i.e. centenary, bicentennial and so on).

Therefore, from this standpoint (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 50 years excessively long. This led to “20 years” being identified as the cut-off. Moreover, it was established that a period of 30 years would not have altered the results of the analysis, since very few works exist that can be considered in the “filter” of 20 years but not that of 30. The sample therefore excluded all articles written on a specific scholar less than 20 years from the time of his/her death.⁵ Thus, 374 articles were identified as strictly historical works,⁶ with a different distribution over time and diverse methodological approaches, consistent with Carnegie (2014). In addition, the identified sample was classified and analysed in accordance to the main categories suggested by relevant literature in the field (Previts, Parker and Coffman, 1990; Carnegie and Napier, 1996; Carnegie and Potter, 2000; Anderson, 2002). The classification scheme illustrated in Table 1 was adapted to ensure it was appropriate for the Italian setting.

Table 1. The classification scheme into categories

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 1500 onwards
4	Luca Pacioli
5	Specific authors until 1700 (excluding Pacioli)
6	Specific authors from 1800 onwards (19 th and 20 th 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 which could not be classified under a specific category, including subjects related to the fields of Taxation, Auditing, and Management Accounting. Notably, during the classification of the articles, a number of them could potentially be simultaneously included in more than one category. Under such circumstances, the researchers 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 objective emerging in relation to each article.

Findings

The long-term analysis undertaken here led to a number of different findings, which are organised into four parts to improve understanding of the implications for both the main body of literature and future research. The first sub-section presents an overview of all articles with an historical perspective appearing in IAR between 1901 and 2015. The second sub-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 sub-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 sub-section highlights the contribution of the different categories of authors in relation with their background.

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

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

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 per cent, 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. This is because Italian accounting features are considered unique, based on the views of Gino Zappa and the application of the principles of the *Economia Aziendale* (Walker, 2005; Mattesich, 2008). The limited interaction with international authors became evident once the publications were analysed (i.e. only two contributions were from international authors).

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, over previous decades the introduction of IFRS and the new international approach towards accounting research within the Italian academic environment has transformed this. It is further noteworthy that of the 374 contributions on IAR, only eleven are multi-authored. The majority of these were written by just two authors (i.e. a total of nine), while two involved three authors. We found also international authorship was highly limited in terms of multi-authored contributions (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 figures summarise the relevant data.

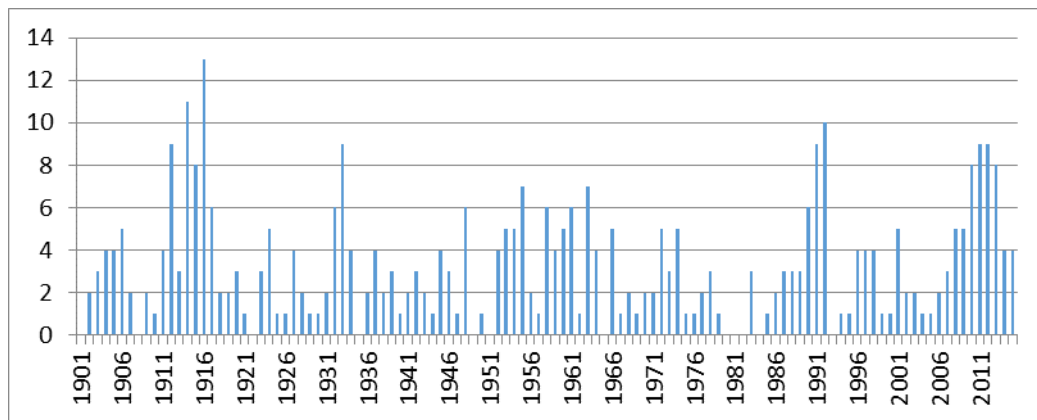


Figure 1. Number of historical articles appearing in IAR, divided by year.

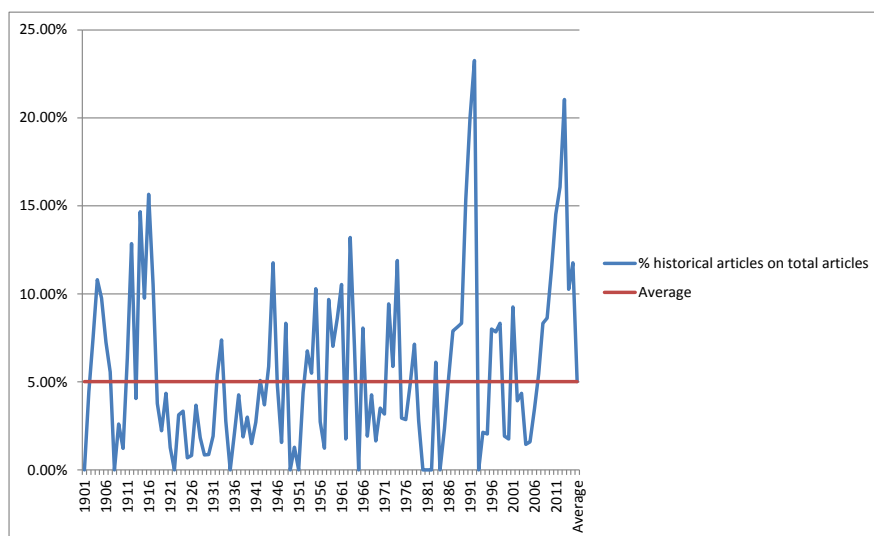


Figure 2. Historical articles appearing in IAR in terms of percentages.

The examination of the 374 accounting history publications between 1901 and 2015 revealed three different periods of high concentration (both in absolute and relative terms), these being:

- (i) between 1912 and 1917;
- (ii) between the 1980s and the 1990s and
- (iii) between 2007 and 2015.

During the first concentrated period (i.e. between 1912 and 1917), the journal published 50 historical articles. This was due to the difficulties faced by accountants during this period in terms of being recognised as a profession, including to affirm the presence of the accounting discipline within higher education. Accountants, in fact, had

a lower status in the allocation of professional assignments than lawyers, despite legal recognition of the Italian accounting profession from 1906 (Coronella, Sargiacomo and Walker, 2015). Moreover, despite accounting degrees followed in Business Schools being considered equal to university degrees, they were, in reality, viewed in terms of a secondary school diploma (Ferraris Franceschi, 2012b; Lazzini, Iacoviello and Ferraris Franceschi, 2017). The academic recognition of 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 to 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 moderate 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 few exceptions, considered the historical perspective lacked any relevance for accounting research (Antonelli and D'Alessio, 2011a: 81). A number of different points of moderate concentration in terms of historical work during this period can be related to the following factors: Italian social and economic development; the World War II; the decline of the fascism; the new economic boom following the war; and the following 70 years of social conflict and civil action in pursuit of various civil rights.

The second moment of high concentration occurred between the 1980s and the 1990s. In line with a number of further studies (De Serra Faria, 2008), this new impulse in the history of accounting resulted from the foundation of SISR, which took place in Pisa on 27th August 1984, following the participation of Italian scholars to the Fourth International Congress of Accounting History. During the ten years prior to the founding of SISR (1975-1984), the journal published 11 historical articles, while over the following eight years (1985-1992) it published 37 articles, including 25 that appeared in just three years (i.e. from 1990 to 1992). It is evident that accounting researchers increased their level of production to affirm accounting history research as an important field of study 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 accounting history research in Italy. SISR and its conferences have influenced the number of publications in IAR, which (although never completely ceasing) has been lower than in the past. This evidences the significance of IAR (Andrei, Baker and Sargiacomo, 2017) for Italian authors as a communication tool within 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 between 2007 and 2015: firstly, the increase in activity of SISR, which (in addition to the usual biennial conferences, held since 1991) launched: (a) the Residential Seminars of Accounting History (*Seminari residenziali di Storia della Ragioneria*, since 1996); (b) the Emerging Scholars' Colloquiums (in 2009); (c) the Schools of Research Methodology in Accounting History (*Scuole di Metodologia della ricerca di storia della ragioneria*, since 2010); and (d) the creation of a monetary reward for the best doctoral thesis in the history of accounting. The primary intention of these initiatives was to increase interest in accounting history among younger scholars. Additionally, the activity of SISR has been driven by the promotion of the study of the accounting

history, with a particular focus on young researchers, as well as on research containing historical features within the Accounting PhD programmes. This latter intention has 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. Poddighe, 1978; Catturi, 1992; Bruni, 1996; Bergamin, 2009; Bertini 2009 and 2010). 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; accessible at: <https://sisronline.it/cosa-facciamo/formazione.html>).

Moreover, the choice of accounting history made by students undertaking PhDs in accounting was strengthened. Servalli (2005) identified two doctoral programs specifically on the history of accounting in Italy during this period, along with nine doctoral programs with specific coursework (modules) on the history of accounting; 11 doctoral programs containing teaching modules that included historical content; and 13 doctoral programs including historical seminars (Servalli, 2005: 120-121). Furthermore, a number of initiatives were undertaken within the main Tuscany universities (i.e. those

of Florence, Pisa and Siena), with PhD candidates from these universities encouraged to develop annually the “portraits of the [accounting] author” (*ritratti d’autore*), i.e. papers focussing on previous scholars of accounting, both 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. Antonelli, Antoni, Coronella, Ferraris Franceschi, and Serra) have all been members of SISR, and almost all have also held elective offices within that 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 periods of attention explained by different events that influenced 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 review 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 categories.

	Categories	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 1500 onwards	20	5.35%
4	Luca Pacioli	17	4.55%

5	Specific authors until 1700 (excluding Pacioli)	11	2.94%
6	Specific authors from 1800 onwards (19 th and 20 th 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 Figure 3.

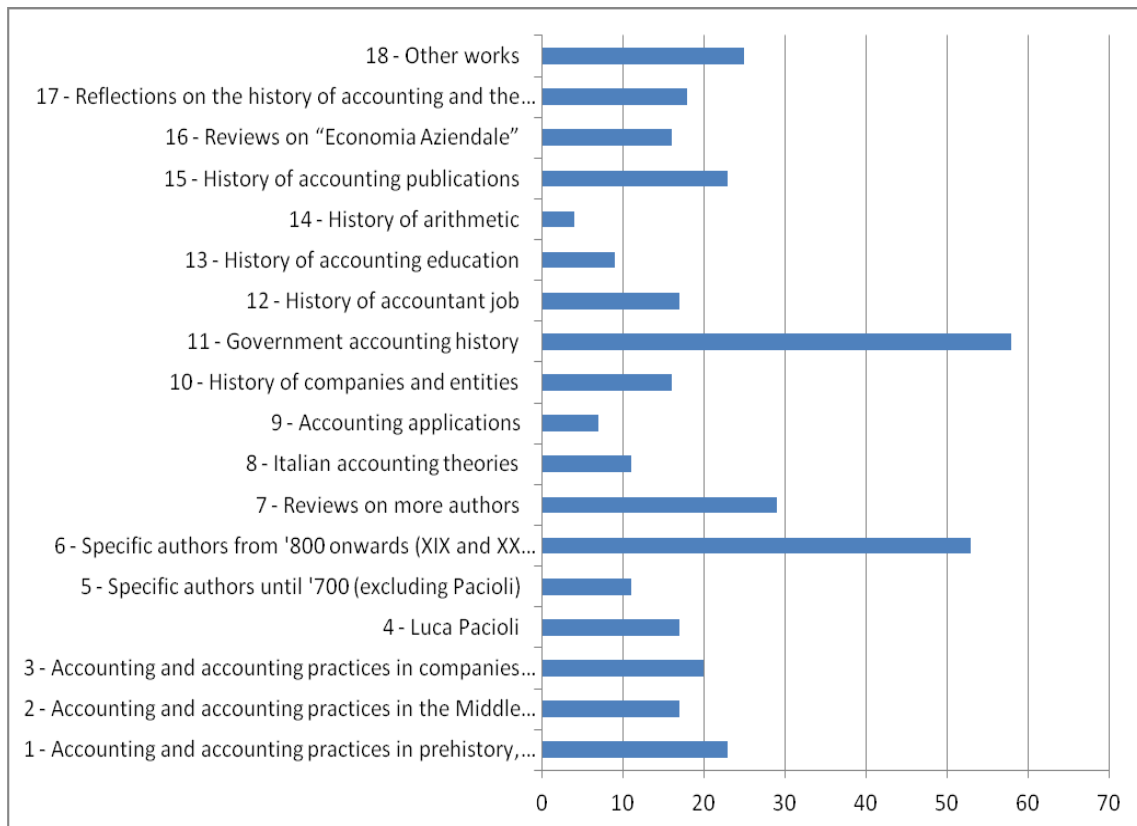


Figure 3. Articles on Rirea divided by categories.

Table 3 reveals a number of significant variations in the distribution of the articles. A high number 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 after 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 investigated in depth. Table 4 examines the concentration of subjects between 1901 and 2015.

Table 4. Articles on IAR divided by concentration period.

	Categories	Period of higher concentration of articles
1	Accounting and accounting practices in prehistory, in ancient civilizations and in the classical period	Years between 1950 and-1960
2	Accounting and accounting practices in the Middle Ages	Years around 1910
3	Accounting and accounting practices in companies and entities from 1500 onwards	Years 1910 and 1980-1990
4	Luca Pacioli	No one in particular
5	Specific authors until 1700 (excluding Pacioli)	Last 30 years
6	Specific authors from 1800 onwards (19 th and 20 th century)	No one in particular
7	Reviews on more authors	No one in particular

8	Italian Accounting theories	Years 1910-1930
9	Accounting applications	Years around 1930
10	History of companies and entities	Years around 1930
11	Public sector accounting history	First 20 years of 20 th 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 1990s and 21 st century
16	Reviews on “ <i>Economia Aziendale</i> ”	Years 1930-1940
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 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.

Topics 2, 3 and 8 (i.e. “Accounting and accounting practices in the Middle Ages”; “Accounting and accounting practices in companies entities from 1500 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 raise 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 on *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 a crucial shift in accounting theory, i.e. from Besta to Zappa. The debate over the two theories was supported by contributions analysing these aspects within an historical perspective (Coronella, 2013: 74-110).

Topic 11 (i.e. “Public sector accounting history”) was highly concentrated on the first two decades of the twentieth century, and is also a topic covered by 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 Royal Decree 18th November, 1923, No. 2440 and Royal Decree 23rd May, 1924, No. 827 (Anselmi, 2006: 116-118) in which the law regulating the government accounting saw significant modifications (Monetti, 1937: 26). The 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 confirms the main results of studies carried out in a number of other countries, and in particular Spain and Portugal, in which researchers dedicated the same attention to the history of public sector accounting (Boyns and Carmona, 2002; De Serra Faria, 2008).

During the early 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). Limited 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 undertake systematic studies of the accountancy profession (Campi, 1879; Bariola, 1897: 609-658; Luchini, 1898: 55-110). A potential explanation of this previous lack of interest was the desire of researchers to limit their relationship with accountancy 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 a new impetus for the Italian accounting history research field.

Analysis by authors

The 374 articles discussing the history of accounting published by IAR were written by 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 of 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 per cent to 42 per cent (Carnegie and Potter, 2000: 186).

The process of internationalisation has, over recent years, led to the acquisition of a number of related 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 all IAR articles from recent years, not only in those focussing on historical aspects. However, the analysis demonstrates that, despite this change, the presence of solo-authored works is still highly significant in the context of historical research.

An examination of the background of the authors at an international level reveals that approximately 100 per cent of the sample is represented by academics. This is for a number of reasons, such as the participation in historical debate being difficult for non-academics (Antonelli and D'Alessio, 2011a: 43). Whereas, for the reasons highlighted above, high school teachers and other professionals in Italy (i.e. business managers and

public sector managers) have contributed to publish 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 could, 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 after 1913 (Coronella, 2012). Secondly, many researchers who were 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 in secondary schools) 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 secondary schools. It was, however, more difficult to move from teaching at a secondary school to a university level.

The findings reported in Table 5 distinguish the profession of each author.

Table 5. Author's professional category and size.

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

			sector managers			
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 not included in one of the other four categories (typically a Member of Parliament or a historiographer), while “not classifiable” includes anonymous authors, i.e. those employing a pseudonym or unidentifiable within the other categories. Over half of these are academics, with almost a quarter being high school teachers, and approximately ten per cent practitioners. This confirms that teachers (working in universities and at secondary schools) form almost three-quarters of the sample.⁸ This analysis becomes even more interesting if there is a simultaneous consideration of the author analysis and years of publication (see Table 6 and Figure 4).⁹

Table 6. Number of articles published by each author’s professional category in different decades.

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

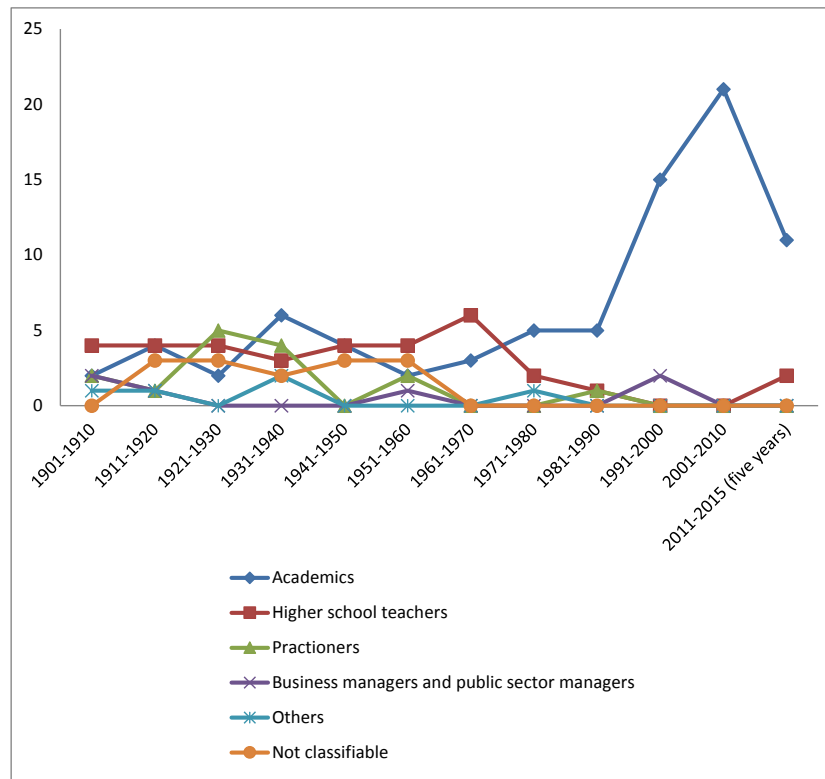


Figure 4. Publications by author's professional categories across time.

This finding 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 a 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 onwards, along with the fact that IAR, has over the same period, begun to move almost

entirely away from professional considerations to focus on scientific research. This confirms an international trend in publications relying on small communities with a strong academic background, as a result of the difficulties and costs associated 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 by authors of “academic” extraction appearing in IAR during this period were produced either by the first generation 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 Francesco Della Penna, a follower of Vittorio Alfieri) or third generation followers (i.e. Federigo Melis, a follower of Francesco Della Penna).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*”, see 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 translated in a relatively limited number of contributions to the history of accounting until the 1980s. The few accounting history contributions were also produced (with rare exceptions) by non-leading schools, such as the “followers” of Fabio Besta’s school (i.e. Vincenzo Masi) or by authors remaining substantially unaligned with the leading school.

The final decades of the twentieth century witnessed a resurgence in historical studies, 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 between schools, 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. At this stage, there was also a significant international openness towards 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, thereby positioning Italian studies within the international arena (Maran and Leoni, 2018).

Conclusion

This study 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, one of the most important Italian accounting journals. 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 each period within the Italian context.

Until the creation of the first specialist 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 proved fundamental in analysing publications within the cultural and professional context of Italy.

Over 700 works were screened, leading to a final sample of 374 contributions, written from a historical perspective. The findings 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) focuses on the national tradition of Italian researchers. This has led, over several decades, to a decrease in the presence of non-academic authors (Antonelli and D'Alessio, 2011a), a decrease of sole authorships, and a complete absence of international authorships or co-authorships.

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: (i) translating Italian into English and (ii) the lack of interest in internationalisation shown by Italian researchers involved in the field prior to the previous decade. The long-term analysis and the rich database enabled to analyse “concentration points” in accounting history contributions across three main periods of time: the first ten years of the twentieth century; the early 1990s; and the ten years from 2005 to 2015. These “concentration points” are linked with the following three significant changes within the Italian accounting environment (see also Carmona, 2007). Over the first decades of the twentieth century, the high number of historical works appearing in IAR reflects the 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” represent the influence of the recognition of history as a relevant field of accounting research in Italy, with the emergence of SISR and all its related activities. The analysis of the periods of time and the subjects investigated in the IAR articles collected in the last 115 years reveal common categories of Italian accounting history research. In addition, the findings reveal that the main categories investigated are those in “public sector accounting” and the “views of the main accounting authors” of the nineteenth century.

The findings support the significance of the role played in Italian accounting research by the historical perspective over a long period of time. The analysis revealed that the majority of subjects appearing in IAR with a historical perspective related to the nineteenth century, in accordance with international studies (Fleischman and Radcliffe, 2005; Carnegie, 2006). The study also revealed the contribution of a number of different professional categories of authors throughout the lifespan of IAR.

Initially, the presence of accountants was viewed as essential to add dignity to the profession. This was followed by a significant number of academics enriching academia and the teaching practice. However, there was a progressive reduction in the research contributions of accountants and high school teachers, which were close to disappearing

during the 1980s, i.e. when IAR became an academic journal. The findings outline a number of implications for the publication patterns of accounting history literature. This analysis is the first one to focus on a generalist journal over a period of 115 years, with a focus on accounting history presence. Furthermore, as IAR remains the only journal which continuously published accounting articles, the database constructed for this analysis can be considered as the most accurate database regarding the patterns of Italian accounting history publications.

This paper's methodology may have been limited due to the subjectivity of some categories, as there is inherent subjectivity when determining a classification scheme. Another possible limitation is related to the definition of conditions by which to exclude non-historical articles. For instance, the identification of 20 years as cut-off period from the event analysed, for identifying an article as historical is subjective. We have anyway underlined that we have identified very few works that can be considered in the "filter" of 20 years but not in that of 30 years as suggested by Napier (2006).

This work opens avenues for new research. Future works could undertake additional analysis with a wider focus, including all forms of accounting works with a historical perspective that have been published in Italy during the target period, and with the application of a different classification, to improve the knowledge of the Italian accounting history publication patterns. Finally, other papers employing a cross country analysis could prove useful to compare the level of development of accounting history

research across different countries over a long time span. This would extend the understanding of the publishing patterns of accounting history research from a national to an international context.

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End notes

¹ The former “schools” of accounting were initially established and developed, including the Lombard, the Tuscan and the Venetian ones. 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: 743-795; Serra 1999: 239-276; Cavazzoni, 2009: 85-97; Mattessich, 2008: 21-31 and 84-100; Coronella, 2014: 211-286).

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 1906 it changed its name to *Regia Accademia dei Ragionieri*. 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 "Neapolitan 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.

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Appendices

Appendix 1. Historical articles in Rirea (IAR) journal.

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)	7,471 (Y)	5.01% (X/Y%)
			Average yearly value

Appendix 2. Articles in IAR classified by categories (details).

Categories	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
	Anonymous (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 1500 onwards
	Salvatori A. (1906a); Salvatori A. (1906b); Salvatori A. (1907); Alfieri V. (1915); Marengi E. (1915a); Marengi E. (1915b); Marengi E. (1915c); Marengi E. (1915d); Marengi E. (1915e); Marengi E. (1916a); Marengi 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 1700 (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 1800 onwards (19 th and 20 th 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 <i>Economia Aziendale</i>	Cassandro P. E. (1932); Cassandro P. E. (1933a); 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).
