

2014

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Valerio Antonelli

Raffaele D'Alessio

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Recommended Citation

Antonelli, Valerio and D'Alessio, Raffaele (2014) "Accounting history as a local discipline: The Case of the Italian-speaking literature (1869-2008)," *Accounting Historians Journal*: Vol. 41 : Iss. 1 , Article 5.

Available at: https://egrove.olemiss.edu/aah_journal/vol41/iss1/5

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Accounting Historians Journal
Volume 41, Number 1
June 2014
pp. 79-112

Valerio Antonelli
UNIVERSITY OF SALERNO
and
Raffaele D'Alessio
UNIVERSITY OF SALERNO

ACCOUNTING HISTORY AS A LOCAL DISCIPLINE: THE CASE OF THE ITALIAN-SPEAKING LITERATURE (1869-2008)

Abstract: The aim of the paper is to demonstrate how Italian-language accounting history was one example of a “local” accounting discipline. For this purpose, we reviewed all historical publications edited from 1869 to 2008 and conducted an in-depth analysis on the database we built. Evidence about authorships, dates of publication, publication forms, periods of study, issues and approaches, were collected. The results show many changes in the publishing patterns of accounting history research. We also explore how the schools of accounting thought, the assessment of historical research in the recruitment system, the stimuli and opportunities coming from the Italian Society of Accounting History, the role of practitioners in conducting and financing research about the origin of their profession could have influenced authorship, publication forms, and the issues and themes during the century and a half after the Unification of Italy.

INTRODUCTION

The objective of this paper is twofold. First, to promote a wider knowledge of the Italian-language Accounting History Literature (hereinafter: IAHL). Second, we intend to show how IAHL development was a complex cultural result of the particular institutions of the home country, including such issues as the language, the academic organization, the recruitment system, and the accounting practitioners’ initiatives.

In recent years, accounting history research has reached a notable level of development globally. Historical work flourished under a variety of banners, with notable contributions from those labelled ‘old’ and ‘new,’ ‘critical’ and ‘traditional,’ with con-

siderable breadth and dexterity demonstrated throughout [Fleischmann and Radcliffe, 2005, pp. 70-77]. Accounting history can provide a unifying power in two senses. On one side, by presenting accounting through the perspective of its past, accounting history can help make the members of society aware of the ways in which accounting impacts on them today and constrains their futures. On the other side, we have only a limited point of reference from which to critique contemporary practice and thought [Carnegie and Napier, 2012, pp. 328-329].

With these aims, accounting history plays an important role in the context in which it operates because of the cultural and social artefacts, research findings, and cultural symbols it produces. At the same time, accounting history is the result of a process of knowledge creation which, in its turn, is influenced by cultural, institutional, and practical issues. This web of relationships may be organized around either national or international academic communities with their unique rules, methods, perceptions of quality, and publication outlets [Lukka and Kasanen, 1996]. In many cases, groups of academics have close ties with national accounting theories, traditions, archives, language, and myths, developing an autonomous pattern of research without any connection with international context. A national approach to accounting history is really possible only under certain circumstances, such as in the Italian case, since its origins (in the second half of the 19th century) up to 2008, when some dramatic reforms occurring in the years 2009-2012 radically changed the institutional, academic and cultural context in which such an approach was followed without trouble in the past.

The 'history of accounting history' in Italy is a very controversial issue from the points of view both of the Italian and the international academic community. The former is not able to have a general and complete overview about the 'sense' and 'role' of IAHL embedded in its national context. The latter is potentially interested in Italian accounting's past and in its representations [Parker, 1993; Walker, 2005; Carmona, 2007; Carnegie and Rodrigues, 2007; Baños-Sánchez and Gutierrez-Hidalgo, 2010] but has a partial and sometimes distorted picture of it.

To fill this scientific space, in the last twenty years some publications on the issue are compared. The seminal work of Zan investigated the evolution of accounting history in Italy and focussed on the large sweep in accounting history, showing the (dis-)continuity between accounting theorists of the 19th century and the thought of the leading Italian theorists in the

20th century. This paper is founded on an in-depth analysis of the mainstream accounting history research in Italy, exploring the thought of prominent scholars such as Bariola, Besta, Della Penna, Melis, Zerbi, Giannesi, Onida [Zan 1994]. Galassi and Mattessich [2004], Viganò and Mattessich [2007], and Mattessich [2008] listed the main works of Italian literature in all fields of Accounting, comprised Accounting History, without any reference to the content of the research books and articles examined. Cinquini et al. [2008] focussed on the Italian Accounting History publications of the period 1990-2004, collecting data on authorship, publication forms, organizational contexts, periods of study, and sources. Antonelli and D'Alessio [2011] wrote a research note dealing with the methodological issues of building a data-base including a very large number of Italian historical publications in the Comparative International Accounting History perspective.

In a general sense, all the aforementioned contributions discussed the Italian approach to accounting history stressing more or less the distinctive national factors constituting such a tradition [Carnegie and Napier, 1996, p. 9].

The first distinctive national factor is the language. Parker emphasized the importance for Anglophone authors to cite general accounting histories which are published in languages other than English [Parker, 1993]. Nevertheless, Anglo-American academicians read only English-speaking literature and all IAHL is completely absent from their papers' references. According to Carmona et al. [1999], the European setting is characterized by a complex web of cultures, languages and research traditions arguably creating further difficulties for non-Anglo-Saxons seeking international visibility. Research in social sciences is, to a large extent, ingrained in cultural, institutional and linguistic contexts that are difficult to embody in a report written in a different language. They stated that language constitutes a significant barrier for social scientists to disseminate their research in leading academic periodicals and that language posits additional difficulties for non-Anglophone scholars. Many of them are not perfectly fluent in English or cannot express their ideas in English as accurately as in their mother tongue. Consequently, some of them probably refrain from submitting their work to Anglo-American or international journals [Raffournier and Schatt, 2010, pp. 162-163]. The accounting scholars tied to their national accounting bodies seem to publish more papers in their national journals than in international journals and, at the same time, using data from national institutions and tend to think that their knowl-

edge is unique [Lukka and Kasanen, 1996].

The second distinctive national factor is the local versus global academic, and in a wider sense, the cultural context in which accounting history research is embedded. In the Italian case, the overwhelming majority of scholars and the totality of professional accountants engaged in narrating accounting's past are not accustomed to debate in an international arena with its rules, frameworks, and methodologies. The stronger argument against an opening of the IAHL to the international debate seems to be the epistemology of adopting a non-linear sense of history, largely shared by non-positivist accounting historians. Some scholars argued that it would have disruptive implications for historiographies characterized by a strong sense of finalism such the Italian tradition [Carmona and Zan, 2002, pp. 300-301; Zan, 2004].

With respect to the globalization of the historical research in Italy at the beginning of the new millennium, Carmona [2004] noted its low international profile. Within a few years, the number of articles written by Italian authors published in international journals grew rapidly [Baños-Sánchez and Gutiérrez-Hidalgo, 2010; Antonelli and D'Alessio, 2011]. Since then, some 70 historical papers had been published in international refereed journals, especially in the *Accounting Historians Journal*, *Accounting History Review* and *Accounting History*. As a result, Italian scholars disseminate their historical research with different publication forms. On one side, articles written by Italian historians published in international journals could be considered substantially aligned with international methodological and conceptual standards. Thus, those articles do not represent in a significant way the country-specific context they come from. On the other side, the national identity of Italian Accounting History was affirmed, enforced and disseminated by IAHL. Thus, we focus on the latter and neglect, in English-language papers, to analyse in-depth the 'local' dimension of the research tradition and the belief system of the academicians and professionals involved in historical research. We define a discipline "local" as in Lukka and Kasanen [1996, p. 757] when they applied this term to a category of research focussed on the norms and real economic environment of the home country, and we connected this national dimension mainly to Italian culture and language. Thus, IAHL could be considered an archetype of accounting history as a 'local' discipline, with its characteristics:

- (a) Aims, methods, objects are strictly embedded in na-

tional culture, language, institutions.

- (b) Such a literature emerges from discussion forums formed only by the accounting scholars and the professional accountants within the country.
- (c) Historical knowledge is disseminated in the home country language and by nationally oriented journals and books.

The remainder of the paper is structured as follows. First, we shortly review the sociology of scientific knowledge (herein-after: SSK) which is assumed as the conceptual framework of the paper. Second, we introduce our sources of data and findings focussing on IAHL. Lastly, we discuss these results, outline our conclusions and posit some suggestions for future research.

A SOCIOLOGY OF SCIENTIFIC KNOWLEDGE PERSPECTIVE

The SSK is concerned with what counts as scientific knowledge and how it came to count [Collins, 1983]. Science should be amenable to sociological study in fundamentally the same way as any other form of knowledge or culture [Barnes, 1974; Bloor, 1975]. The traditional vocabulary of the sociology of knowledge which asked how 'social factors' influenced scientific knowledge needed to be replaced with studies of how nature and society were 'co-produced' [Latour, 1988].

For SSK 'knowledge' refers to 'any collectively accepted system of beliefs' or to 'whatever people take to be knowledge - those beliefs which people confidently hold and live by' [Barnes and Bloor, 1982]. The securing of credibility for scientific claims was a thoroughly social and political process. Under these circumstances, the fate of a statement depends on other scholars' behaviour. Each paper will not become definitive if others do not take it up and use it as a matter of fact later on [Latour, 1987].

Scientific knowledge has increasingly come to be seen as a social product resulting from complex processes of negotiation, conflict, and competition. Development of scientific knowledge is strictly linked to changes in social interests. Scientific events, beliefs and groupings are coordinated with the nature of particular social groupings, classes and their ideologies. In seeking to understand how different subjects vary and change, therefore, it is necessary to look at the ways in which each field is organized, how its subject-area is defined, and how evaluation occurs [Whitley, 1984]. From this perspective, scientific knowledge

can be viewed as developing through a network of connections between different actors, through which objects, theories, concepts, instruments etc. flow [Latour, 2005].

Bourdieu [1988] demonstrated the existence of élite academic institutions and academics in a stratified hierarchy, the heterogeneous nature of power in determining that elitism, and the importance to the élite of control of the reproduction of their social order. This they accomplish by influencing or determining academic positions and careers and by controlling writings and warning against readings which tend to ruin the dominant paradigm.

SSK program has inspired innovative work in the history of science, applying the methodology of social history to key events in the evolution of modern science so as to yield extraordinarily rich delineations of the wider social, cultural, and political context of the scientific research [Friedman, 1998]. The SSK has found its most appreciative audience in historians of science - though to think of historians of science as an 'audience' is to miss the character of the relationship [Collins, 1983]. Scientific knowledge is the property of communities, not of individuals, who find themselves reduced to being representatives of a group, members of a community [Caneva, 1998].

SSK inspired accounting research currently consists primarily of single case studies and historical studies. From a constructivist perspective, change is not understood as the result of linear, rational improvements or functional adaptations to new demands in a changing environment. Instead, accounting dynamics are viewed as the outcome of historical, contingent processes in which new accounting features appear because heterogeneous elements, such as different groups of people, different vocabularies and various technologies, are temporarily linked together at a particular moment in time [Justesen and Mouritsen, 2011]. Locke and Lowe [2008] demonstrate the variety of paradigms in many journals that are scored by accounting academician participants as being of high quality and the construction by academics of their own knowledge and reputational systems and administrative and power hierarchies. Lee [1995] stressed that international or national Accounting associations of academicians can be studied from an historical perspective showing the advancement of an academic accounting career, the power of a senior in accounting academy to influence the career progression of junior colleagues, and the rise and fall of the academic élite. Lowe [2004] noted many of the ideas of the SSK as a valuable addition to critique and understanding in

the accounting literature. According to Quattrone [2004], the way in which the researcher writes depends on the institutional setting in which he/she is embedded, so if he/she writes in disciplines such as accounting he/she is then asked to be rational and organised because this is the norm and the dominant notion of accounting. External events can shift research priorities and create new research. Developments can also occur due to internal factors, whether cognitive or social in nature. The social dynamics of the global academic accounting community, as well as its evaluation and reward structures, can also exert a powerful influence on its members [Beattie, 2005]. Academic circles, schools of thought, academic journals, and accounting academic departments are characterized by specific traditions of governance. Accepted behaviours result in certain kinds of knowledge produced, certain notions of reputation, certain myths [Khalifa and Quattrone, 2008, pp. 68-72].

Following the SSK, IAHL will be explained as a cultural and social result of the country-specific accounting historian community, institutional context, accounting theory development and accounting professionals' role. An interpretative model based on the SSK paradigm and focused on national accounting history literature is useful both in a static perspective, describing the 'state of the art' at a specific time instant, illustrating 'why' and 'how' this 'state' was reached, and in a dynamic perspective, if the change in such an accounting history literature is represented as a consequence of the evolutions or turns of its academic, cultural and institutional context.

DATA COLLECTION

We built a database from accounting history books, journal articles and working papers written in Italian language. For each publication, the following data were collected: the number of authors, the academic/professional status of author(s), the date of publication, the publication form, and the period of study. Finally, the taxonomy offered by Carnegie and Napier [1996, pp. 17-29] was applied. Thus, the themes and approaches identified are: studies of surviving business records of firms, using accounting records in business history, biography, prosopography, institutional history, public sector accounting, and comparative international accounting history. For our purposes, the criteria for including publications in the database follow.

All the authors examined are or were Italian. If a contribution were made by authors working collaboratively, it was

included in the sample if at least one of them were Italian. Authors affiliated with professional bodies, Italian or non-Italian universities, other educational institutions, or public administrations were all taken into consideration.

All forms of Italian-speaking publications were included in the database, i.e. books, book chapters, journal articles and papers presented to workshops and conferences.

The period of our research started in 1869, when a law imposed that all books published had to be deposited in the National Central Library of Rome and Florence. Data have been collected and processed to 2008.

We included publications with all types of accounting history topics. We do not consider as 'historical content' that written about contemporary accountants or scholars, or commemorations because neither of those are written from an historical perspective. So, papers or books that did not deal with period substantially earlier than the time of writing (in our case 40 years or more) were classified as not-historical [Napier, 2006, p. 447]. Since we cover a large span of time, we included in the database publications with a very broad notion of accounting history, without excluding those contributions which did not present a real or explicit explanation of events or phenomena. In this way, we attempt to reduce the degree of subjectivity in classifying as historical the enormous range of books, articles and papers examined [Napier, 2002, pp. 145-151].

We used individual publication as the unit of analysis. Neither simple lists nor compilations of accounting history papers were included; book reviews, editorials, obituaries, reports on accounting history events held were not considered either.

EVIDENCES EMERGING FROM THE DATABASE

In our database we collected 1100 publications written by 499 authors from 1869 to 2008. The tables that follow comprehensively reflect the results of our statistical study of the data.

Table 1 shows the distribution of publications per author (distinguishing academician and practitioner), in a descending order, e.g. in the first row, first column, "43" indicates the number of publications of the most prolific author.

The academic authorships are 871 (71%) while accounting professionals ones are 355 (29%). Two peculiarities immediately emerge from our data.

First, a relevant number of non-academicians (128) contributed to IAHL. Generally speaking, one could expect that

TABLE 1
Distribution of publications per author

Publications	Authors	Academicians	Professionals
43	1	0	1
31	1	0	1
25	1	0	1
20	1	1	0
19	1	1	0
18	2	1	1
16	2	1	1
15	1	1	0
14	1	1	0
13	3	2	1
12	3	3	0
10	4	3	1
9	1	1	0
8	6	6	0
7	5	5	0
6	13	10	3
5	12	10	2
4	26	20	6
3	28	22	6
2	71	46	25
1	316	237	79
Total	499	371	128

accounting historians are all academic, that they are affiliated to a university department, and, as a consequence, conduct research as a specialized activity which involves scientific methods, continuous interactions with the colleagues, and a final performance review. On the contrary, a significant part of the IAHL came from professional accountants, public servants, high school teachers, priests, all animated by a dilettantish interest in historical matters.

As an aside, unlike that predicted by Carnegie and Rodrigues [2007, p.445], according to whom the total number of accounting historians in every country is reasonably expected to be small and very specialized, in Italy a very large number of academicians (371) showed some interest in accounting history over time.

On a statistical basis, the concentration index provides a means of quantifying the degree of publications-related inequality. The Gini coefficient¹ is 49% and it is related to authors who are both alive and dead. The 112 most prolific authors (with three publications or more) furnished about the 62.5% of the total authorships. Of these authors, 38% have passed away (their production accounted for 355 works, or 46% of the total amount of publications). The remaining historians authored 413 publications (54%).

¹ The Gini coefficient measures the inequality among values of a frequency distribution. A ratio of zero expresses perfect equality, where all values are the same. A index of one (or 100%) expresses maximal inequality among values.

The distribution of publications per academic authors is the following: 237 academicians published one; 46, two; 22, three; 20, four; 10, five; and the remaining 36 academicians authored from 6 to 20 publications. We can argue that only a few of the most prolific authors might be considered as ‘full time’ historians, while the overwhelming majority of IAHL academic authors were primarily engaged in other accounting research fields.

In table 2, the distribution of publications by decades is offered.

TABLE 2
Distribution of publications per decade

1869-1879	1880-1889	1890-1899	1900-1909	1910-1919
13	57	88	22	41
1.18%	5.18%	8.00%	2.00%	3.73%
1920-1929	1930-1939	1940-1949	1950-1959	1960-1969
17	41	34	40	49
1.55%	3.73%	3.09%	3.64%	4.45%
1970-1979	1980-1989	1990-1999	2000-2008	Total
54	69	282	293	1.100
4.91%	6.27%	25.64%	26.64%	100.00%

In the period 1869-1929, a large number of articles and books were published (238, i.e., 22% of the total), a sign of the interest aroused by accounting history after Italian unity, with the contributions of the “School of Besta” and of many practitioners. The interest is continued during the period 1930-1959, with 115 publications (10.5% of the total), thanks to the contributions of the Zappa’s disciples, the economic historians, such as Melis and Saponi, and the researchers of the other emerging Schools of Accounting². In the period 1960-1989, growing interest in accounting history issues is demonstrated by the 172 (15.5%) publications. Finally, in the last twenty years (1990-2008), publications increased dramatically (282 publications

² Fabio Besta (1845-1922) was a professor of Accounting in Cà Foscari (University of Venice). His book ‘*La ragioneria*’ (‘Accounting theory’) was a milestone in Italian Accounting thought at the beginning of the 20th century.

Gino Zappa (1879-1960) was a professor of Accounting in Cà Foscari and in Bocconi (The first private University of Milan). He was the founder of the Business Administration theories in Italy.

Federigo Melis (1914-1973) was one of the most prominent Economic History Scholar. His work ‘*Storia della ragioneria*’ (‘Accounting history’) is the most known treatise on the matter in Italy.

Armando Saponi (1892-1976) was another of the most prominent researchers in the field of Economic History (with particular reference to Middle-Ages Merchants practices). He was also appointed Rector of the University Bocconi (1952-1967) and elected member of the Italian Senate (1948-1953).

in the 1990s and 293 in the period 2000-2008, i.e., 52% of the total).

Table 3 is a summary of the distribution of IAHL academic/non academic authorship over time.

TABLE 3

Distribution of academic/professional authorship per decade

	1869-1879		1880-1889		1890-1899		1900-1909		1910-1919	
	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %
Academicians	0	0.00%	5	8.77%	23	24.73%	5	22.73%	15	36.59%
Professionals	13	100.00%	52	91.23%	70	75.27%	17	77.27%	26	63.41%
Total	13	100.00%	57	100.00%	93	100.00%	22	100.00%	41	100.00%
	1920-1929		1930-1939		1940-1949		1950-1959		1960-1969	
	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %
Academicians	11	64.71%	30	73.17%	22	61.11%	30	75.00%	41	83.67%
Professionals	6	35.29%	11	26.83%	14	38.89%	10	25.00%	8	16.33%
Total	17	100.00%	41	100.00%	36	100.00%	40	100.00%	49	100.00%
	1970-1979		1980-1989		1990-1999		2000-2008		Total	
	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Publications
Academicians	39	66.10%	46	65.71%	240	79.21%	364	94.55%	871	869
Professionals	20	33.90%	24	34.29%	63	20.79%	21	5.45%	355	341
Total	59	100.00%	70	100.00%	303	100.00%	385	100.00%	1.226	1.100

In the first fifty years, the non-academics authors dominate IAHL with a very high percentage of authorships, decreasing from 100% (1869-1879) to 63% (1910-1919). Between WWI and WWII, the incidence of academic authors grew, reaching a peak of 73%. After WWII, the incidence of non-academic authorship decreased rapidly, notwithstanding the contributions of Serra (43 publications) and Antinori (31 publications). In the new millennium, the authors were mainly academicians (94.55%).

The implications of the role played by the non-academicians in the IAHL authorship are threefold. First of all, the historical matters and the rhetoric of the works coming from the non-academicians, especially in the second half of the 19th century and at the beginning of the 20th century, were obviously focussed on professional interests and visibility. Consequently, those works were based neither on a framework nor on a research method, but were mainly descriptive. Finally, the academic researchers had much work to do to remain independent from the pressures and initiatives of professional accountants involved in historical activities and organizations.

Table 4 shows the number of co-authors and the related publications.

TABLE 4
Co-authorship

Numbers of authors	Books	Journal Articles	Conference proceedings	Other	Total
1	-	-	-	-	1.012
2	8	12	41	5	66
3	1	2	8	1	12
4			5		5
5		1	3		4
6			1		1
Total	9	15	58	6	1.100

Among the 1100 publications, 1012 (92%) were prepared by a sole author and only 88 (8%) of them had two or more authors. All co-authored works are dated after 1985 and the majority of them are papers presented at the Italian Society of Accounting History (hereinafter: SISR) conference (58), followed by journal articles (15), books (nine), and chapters in books (six). Furthermore, a marked reluctance by researchers to collaborate with scholars located outside Italy is clearly demonstrated with only one Italian-speaking work co-authored by an English scholar³.

Publication forms of IAHL are various: books, book chapters, journal articles (Table 5.1), proceedings, publications of local university press and other (Table 5.2).

Publications consisting of books number 264 (24%), book chapters amounted to 74 (i.e., 7%), and journal articles (coming from twelve reviews) reached a peak of 459, or 42% (Table 5.1).

As shown in Table 5.2, historical publications included in SISR National Conference Proceedings are 217 (20%); papers included in the proceedings of other workshops and congresses amounted to 45 (4%), publications of local university presses - 29 (2.5%), and all the other types of publications - 12 (1%).

Table 5.1 clearly shows that accounting history debate in Italy does not take place in de-specialized journals, as suggested by Carmona who shown the superiority of generalist over specialist journals in the diffusion of accounting research, with particular reference to historical issues [Carmona, 2006, pp. 258-263]. On the contrary, most of the historical articles are published in two specialized journals (25%), that is '*Rivista Italiana di Ragioneria e di Economia Aziendale*' ('Italian Journal of Accounting and Business Administration') and '*Contabilità e Cultura Aziendale*' ('Accounting and Business Culture'), both of

3 On the contrary, co-authorship involving non-Italian scholars is a wide scientific practice in historical papers published in international journal, as Fleischman and Schuele [2009] argued.

TABLE 5.1
Publication Forms (Books and articles)

Publication form	1869-1879		1880-1889		1890-1899		1900-1909		1910-1919	
	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %
Books	9	0.82%	19	1.73%	28	2.55%	9	0.82%	10	0.91%
Book chapters	2	0.18%	0	0.00%	1	0.09%	0	0.00%	0	0.00%
RIR/RIREA	0	0.00%	0	0.00%	0	0.00%	11	1.00%	23	2.09%
CCA+SR	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other journals	2	0.18%	37	3.36%	59	5.36%	0	0.00%	6	0.55%
Total journal articles	2	0.18%	37	3.36%	59	5.36%	11	1.00%	29	2.64%
Total	13	1.18%	56	5.09%	88	8.00%	20	1.82%	39	3.55%
Publication form	1920-1929		1930-1939		1940-1949		1950-1959		1960-1969	
	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %
Books	6	0.55%	18	1.64%	15	1.36%	20	1.82%	18	1.64%
Book chapters	0	0.00%	0	0.00%	0	0.00%	2	0.18%	5	0.45%
RIR/RIREA	8	0.73%	19	1.73%	18	1.64%	11	1.00%	18	1.64%
CCA+SR	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other journals	2	0.18%	2	0.18%	1	0.09%	5	0.45%	3	0.27%
Total journal articles	10	0.91%	21	1.91%	19	1.73%	16	1.45%	21	1.91%
Total	16	1.45%	39	3.55%	34	3.09%	38	3.45%	44	4.00%
Publication form	1970-1979		1980-1989		1990-1999		2000-2008		Total	
	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %
Books	15	1.36%	19	1.73%	43	3.91%	35	3.18%	264	24.00%
Book chapters	4	0.36%	8	0.73%	29	2.64%	23	2.09%	74	6.73%
RIR/RIREA	21	1.91%	16	1.45%	44	4.00%	15	1.36%	204	18.55%
CCA+SR	0	0.00%	0	0.00%	14	1.27%	58	5.27%	72	6.55%
Other journals	7	0.64%	13	1.18%	21	1.91%	25	2.27%	183	16.64%
Total journal articles	28	2.55%	29	2.64%	79	7.18%	98	8.91%	459	41.73%
Total	47	4.27%	56	5.09%	151	13.73%	156	14.18%	797	72.45%

RIR = Rivista Italiana di Ragioneria

RIREA = Rivista Italiana di Ragioneria e di Economia aziendale

SR = Storia della ragioneria

CCA = Contabilità e cultura aziendale

the RIREA publisher. This concentration may be explained both by the editorial policy of the scientific journals dealing with accounting or management issues and the interest of the RIREA publisher in historical matters.

Over the 140 year period of this study, the importance of books and research monographs is relatively high (about 50% of the total publications of each decade) up to 1960s. Italian scholars preferred to write monographs which allowed them to express their arguments in a clear and wide form, without page limitations. Since then, the monograph form has decreased dramatically to about 20% of total publications. Instead, journal articles gradually became the primary publication format after the 1970s.

Results shown in Table 5.2 reveal that all the other publication forms, such as workshop proceedings, publications of local university press and SISR Proceedings accounted for the most

TABLE 5.2

Publication forms (Proceedings, publications of local university press and other)

Publication form	1869-1879		1880-1889		1890-1899		1900-1909		1910-1919	
	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %
SISR Proceedings	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other Proceedings	0	0.00%	0	0.00%	0	0.00%	2	0.18%	0	0.00%
Publications of local university press	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other	0	0.00%	1	0.09%	0	0.00%	0	0.00%	2	0.18%
Total	0	0.00%	1	0.09%	0	0.00%	2	0.18%	2	0.18%
Publication form	1920-1929		1930-1939		1940-1949		1950-1959		1960-1969	
	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %
SISR Proceedings	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other Proceedings	0	0.00%	0	0.00%	0	0.00%	1	0.09%	2	0.18%
Publications of local university press	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	0.09%
Other	1	0.09%	2	0.18%	0	0.00%	1	0.09%	2	0.18%
Total	1	0.09%	2	0.18%	0	0.00%	2	0.18%	5	0.45%
Publication form	1970-1979		1980-1989		1990-1999		2000-2008		Total	
	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %
SISR Proceedings	0	0.00%	0	0.00%	95	8.64%	122	11.09%	217	19.73%
Other Proceedings	2	0.18%	6	0.55%	19	1.73%	13	1.18%	45	4.09%
Publications of local university press	2	0.18%	7	0.64%	17	1.55%	2	0.18%	29	2.64%
Other	3	0.27%	0	0.00%	0	0.00%	0	0.00%	12	1.09%
Total	7	0.64%	13	1.18%	131	11.91%	137	12.45%	303	27.55%

number of historical contributions only in the last two decades especially because SISR started its scientific activities on a large scale in this period.

Table 6 provides information about the period of study. The first large period ends at the beginning of the 12th century, followed by each successive century. The last one is the twentieth since the final subject to which we assigned, in our research agenda, a historical significance is the so-called Zappa's scientific revolution in accounting thought which is dated on 1927.

Contributions in the period up to the 12th century are 54, that is, the 5% of the total. They included three works on pre-history, 22 on Egyptians, 23 contributions on Roman Empire, finally six on the eldest centuries of Middle Age.

The attention paid to the rise of capitalism in Italian commercial centers and the practice of double-entry is shown by 281 research pieces (five for the 13th century, i.e., 0.5%; 90 for the 14th century, i.e., 8%; 120 for the 15th century, i.e., 11%), among them, 68 devoted to Luca Pacioli. Regarding the modern times, we identified 71 works for the 16th century (6.5% of the total

TABLE 6
Period of study

Periods / Issues	1869-1929		1930-1959		1960-1989		1990-2008		Total	
	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %
Up to XII Century	30	13.04%	6	5.22%	11	6.40%	7	1.22%	54	4.91%
XIII	2	0.87%	0	0.00%	2	1.16%	1	0.17%	5	0.45%
XIV	21	9.13%	25	21.74%	17	9.88%	27	4.70%	90	8.18%
XV	36	15.63%	15	13.04%	10	5.81%	59	10.26%	120	10.91%
XVI	21	9.13%	5	4.35%	10	5.81%	35	6.09%	71	6.45%
XVII	8	3.48%	2	1.74%	4	2.33%	20	3.48%	34	3.09%
XVIII	18	7.83%	3	2.61%	8	4.65%	47	8.17%	76	6.91%
XIX	55	23.91%	29	25.22%	32	18.60%	141	24.52%	257	23.36%
XX	0	0.00%	4	3.48%	48	27.91%	136	23.65%	188	17.09%
General history	39	16.96%	23	20.00%	19	11.05%	46	8.00%	127	11.55%
Frameworks	0	0.00%	0	0.00%	4	2.33%	30	5.22%	34	3.09%
Others	0	0.00%	3	2.61%	7	4.07%	34	5.91%	44	4.00%
Total	230	100.00%	115	100.00%	172	100.00%	575	100.00%	1100	100.00%

amount), 34 for the 17th century (3%), 76 for the 18th century (7%).

The 19th century, the most important period in the evolution of Italian accounting thought, the so-called '*Ragioneria scientifica*' ('Scientific Accounting') era, is investigated by 257 works (23.5% of the total). Accounting practices and thought (up to Zappa) of the 20th century were analysed in 188 contributions (17% of the total). As to the 205 publications not related to a specific century (18.5% of the total), 127 (11.5%) were general histories and 34 (3%) were concerned with frameworks and methodological issues.

Another fact that stands out is the low percentages reached by the subjects that at the very beginning were properly the favourite areas of accounting history, that is, the origin and significance of double-entry bookkeeping as well as the studies on accounting at the Middle Ages and early modern times in general [Zan, 1994, pp. 299-300]. The results are not far from those exposed in Cinquini and Marelli [2007] according to whom Italian authors have fairly consistently produced papers covering the period spanning the sixteenth to the eighteenth centuries, even if the sample shows that the greatest number of studies has been concerned with the 19th (19.5%) and 20th century (40%).

The continuing interest in the earlier centuries is partly accounted for by the fact that Italy was the country in which the double-entry bookkeeping method was originally developed. It is also partly explained by the importance in Italian history, after

the fall of Roman Empire, of the period starting with the 13th century, which involved the development of a thriving trade in the country, the growing political and economic power of the Church and of leading municipalities, and the Italian cultural and political Renaissance [Cinquini and Marelli, 2007, pp. 3-4].

Over the 140 year period of this study, the interest of the Italian historians to the accounting practices, thinkers, institutions, occurring in past centuries varies in a significant way.

From 1869-1929, books and articles addressed periods in the 19th (24%), the 14th (15.5%) and the pre-historical centuries (13%). Many general histories (17%) were also published. At that time, professional accountants and thinkers debated vigorously accounting system theories (mixed theory of accounts, logismography⁴, statmography⁵, patrimonial system). Accounting historians were also involved in the debate by representing and comparing the theories developed in the 19th century. As to the other evidences emerging from our data, they could be all related to the willingness to demonstrate how the origins of double-entry bookkeeping (in the Middle-Age or even during the Roman Empire) were Italian, according to the spirit of the Resurgence which animated the Italian society after the political unification (1861-1870). Furthermore, the Fascist Ideology influenced considerably the development of the accounting and business research during the 1920s and “some points of convergence were highlighted between the ideological issues of the fascist regime and the making of accounting discourse in Italy” [Cinquini, 2007, p. 232]. From our point of view, this influence strongly enforced the nationalist tone of the historical literature probably as a consequence of the attitude of intellectuals towards the regime.

In 1930-1959, the centuries most investigated were still the 19th (25%) and the 14th (22%). At the same time, the number of general histories (20%) grows. In practical terms, there were no significant differences with respect to the previous period.

In 1960-1989, some 28% of the works concerned the events of the first decades of the 20th century, while 19% dealt with the previous century. Note that the interest in the Middle-Age and

⁴ Logismography was a model of double-entry bookkeeping proposed by Giuseppe Cerboni (1827-1917) who was also the Head of the State General Accounting Department (1876-1891). Logismography was adopted in the State accounting system up to the end of the 19th century.

⁵ Statmography was a model of double-entry bookkeeping proposed by Emanuele Pisani (1846-1915) who was a professor of Accounting in the University of Bari. This theory had not a real impact on accounting practices.

the Renaissance (1200-1599) fell dramatically to 22%. Similarly, general histories decreased to 11%.

A new accounting paradigm (the so-called '*Economia aziendale*': literally 'Business Administration') promoted by Gino Zappa occurred in Italy in the 1920s and 1930s. Fifty years later a new generation of accounting historians was engaged in describing, underpinning and celebrating this scientific revolution. In turn, the origin of double-entry bookkeeping was not so interesting because the focus of the new paradigm moved from the accounting system to the firm as a system.

In 1990-2008, most articles and books focussed on the events and scholars of the 19th (24.5%) and 20th (23.5%) centuries followed by publications related to the 15th century (10%). Most methodological studies were published in this period. These findings are fairly consistent with the Boyns and Carmona [2002] examination of Spanish publications and, in a strong way, with Carnegie and Potter [2000] and Baños-Sánchez and Gutiérrez-Hidalgo [2010] investigations of main accounting history journals who also found that the 19th and the 20th century were the most studied period. As to the peak reached by the 15th century, many papers were published to celebrate Paciolo's life and thought in 1994.

Table 7 presents the results of classifying IAHL using the framework provided by Carnegie and Napier [1996].

TABLE 7
Issues and approaches

Issues and approaches	1869-1929		1930-1959		1960-1989		1990-2008		Total	
	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %	No.	Percentage %
Double-entry bookkeeping (firms)	30	2.73%	6	0.55%	13	1.18%	50	4.55%	101	9.18%
Cost accounting	0	0.00%	1	0.09%	2	0.18%	16	1.45%	19	1.73%
Double-entry bookkeeping (religious institutions)	3	0.27%	2	0.18%	2	0.18%	4	0.36%	11	1.00%
Other	8	3.73%	25	3.00%	6	1.91%	26	7.27%	63	15.91%
Studies of surviving business records of firms	41	17.23%	34	29.57%	23	13.37%	96	16.70%	194	17.64%
Accounting records for business history	0	0.00%	1	0.87%	1	0.58%	15	2.61%	17	1.55%
Accounting thought research	84	35.29%	47	40.87%	84	48.84%	219	38.09%	434	39.45%
Biographical research	16	6.72%	12	10.43%	14	8.14%	59	10.26%	101	9.18%
Biographies	100	42.01%	59	51.30%	98	56.98%	278	48.35%	535	48.63%
Prosopography	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Institutional history	13	5.46%	3	2.61%	21	12.21%	65	11.30%	0	0.00%
Charge and discharge	30	2.73%	4	0.36%	5	0.43%	40	3.64%	79	7.18%
Double-entry bookkeeping (public entities)	15	1.36%	1	0.09%	4	0.36%	15	1.36%	35	3.18%
Other	0	1.36%	0	0.09%	0	0.36%	1	1.45%	23	2.09%
Public Sector Accounting	45	18.91%	5	4.35%	9	5.23%	56	9.74%	102	9.27%
Research methods in Accounting History	0	0.00%	3	2.61%	4	2.33%	27	4.70%	115	10.45%
Comparative International Accounting History	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other	39	16.39%	10	8.70%	16	9.30%	38	6.61%	34	3.09%
Total	238	100.00%	115	100.00%	172	100.00%	575	100.00%	1.100	100.00%

The table reveals a strong concentration on biographies (535 items). The publications strictly focussed on the ideas of an accounting thinker were 434 (39.5%), while biographies in a strict sense were 101 (9%). Scholars writing in this area aimed to identify, articulate and explain the role that individuals had in developing and disseminating accounting knowledge over time. The candidates for biographical research in accounting history did not include those who were accounting practitioners, acted as firm's founders or had a central role in the professional context.

Patterns of research based on archival evidence are studies of surviving records of firms (194 publications, i.e., 17.5% of the total amount) and of public sector accounting (115 publications, that is, 10.5%). Contributions devoted to double-entry bookkeeping in firms were 101 while those focussed on double-entry bookkeeping in public administrations were 35.

Evidences of double-entry bookkeeping practices in church and monasteries were the basis of only 11 publications. Until few years ago accounting in ecclesiastical institutions had been scarcely researched. In the Middle Ages and in the Renaissance times, the Catholic Church had considerable wealth and in Italy owned and exploited vast territories, the administration of its possessions was careful and accurate, and it used rigorous and sophisticated accounting methods, but Italian Accounting Historians paid more attention to those religious men who had a central role in the evolution of Accounting Thought (among them: Paciolo, Pietra, Flori, Bonalumi) than to describe and explain accounting practices in religious institutions.

Charge and discharge accounting practices are described in 79 publications and none of them referred to a private company.

Cost and management accounting practice in a historical perspective is another issue which was quite neglected in Italian literature, since the publications on this matter numbered only 19 (i.e., 1.5% of the total amount). While international debate about the origins of cost accounting is particularly controversial and many scholars participate to it, according to various paradigms (Neoclassic, Foucaultian, Marxist, Critical), in Italy only 22 academics paid attention to such practices, most of them in recent years, focussing on surviving records of manufacturing firms, and moving from a multiple origins point of view.

Publications about local or national associations of certified accountants, accounting standard setters and auditors are 102 (9%). Part of the interest is explained by the large tradition of historical studies concerned with various aspects of professionalizing activities in accounting started in the 19th century.

Many business historians benefited from the input of accounting historians, and find the recognition of importance of evaluating the social environment in which accounting practices are shaped [Mathias, 1993, pp. 255-264; Gourvish, 1995, pp. 3-6; Carnegie and Napier, 1996, pp. 19-21]. This is the reason why a specific item of our taxonomy is devoted to 'accounting for business history'. We counted only 17 publications (1.5%) on this matter. The reasons for this scant interest are threefold. First of all, accounting records were used as an essential source of economic history research only by some prominent scholars of the past, such as Melis, Saponi, Astuti. Secondly, the great majority of contemporary economic historians are not familiar with accounting techniques (with some rare exceptions), so they used books of account as simple data sources in their investigations, not profiting for their research from all the information contained in the registers and other accounting documentation, as one of their prominent scholars clearly argued [Amatori, 2009, pp.1-3]. Thirdly, the academic barriers between accounting historians and economic historians were and are far from to dissolve. Research cooperation is very rare, each group of scholars has its own congresses, journals and academic organizations, and recruitment procedures are neatly distinct.

As to research methods in accounting history, a low number of papers on the state of the art were published (34) and most of them in the last two decades. To great extent this fact is due to the insufficient interest paid to methodological issues and to the lack of debate produced between the supporters of traditional accounting history and those in favour of the new accounting history.

Finally, prosopography and comparative international accounting history are two genres of historical issues which were completely neglected. With particular reference to the latter, two phenomena are quite evident. On the one side, IAHL published till 2008 did not show any interest in the examination of the main aspect of accounting in different countries as suggested by Carnegie and Napier [2002, pp. 694-695]. On the other side, those Italian accounting historians who were interested in international comparisons could probably disseminate their research only in international journals. Both phenomena enforce and confirm the local nature of the IAHL.

Over the past 140 years, as Table 7 shows, books and articles were distributed across all of the themes and issues studied, with nearly the same peaks.

Biographies were the most studied issue in all the four

periods we distinguished. They have occupied nearly the 42% of the total amount of publications in the period 1869-1929, the 51% in the period 1930-1959, the 57% in the period 1960-1989, and the 48% in the last two decades. Studies of surviving business records of firms followed in the periods 1930-1959 (29.5%), 1960-1989 (13.5%), 1990-2008 (16.5%), while in the first period they amounted at 17%, preceded by public sector accounting (19%). Accounting historians paid scant attention to institutional history in 1869-1929 (5.5%) and in 1930-1959 periods (2.5%), while their interest to the matter has grown to 12.21% in 1960-1989 and has lightly decreased to 11.5% in 1990-2008.

DISCUSSION

The evidences emerging from our database can be discussed, focussing on peculiarities of authorship, publication forms, issues and themes through the lenses of the academic rules, the accounting theory development, and the institutional contexts.

The role of academicians in writing accounting history: Italian accounting scholars grew rapidly after the Unification of Italy and along the 20th century. They were organized around some 'masters', such as Fabio Besta, Gino Zappa, Alberto Ceccherelli, Lorenzo De Minico, and many others, and in a formalized association⁶. Among those scholars, accounting historians were a vital part, even if they founded a separated association (SISR) only in 1984. In this perspective, the large and growing number of academicians writing about accounting history issues over a century and half (Tables 1, 2, 3) could be mainly explained by the strategies played by the accounting historians community over time [Carnegie and Rodrigues, 2007; Richardson, 2008].

Academic authorships were 7% of the total in the period 1869-1929, 9.5% in the period 1930-1959, 14.5% in the period 1960-1989, and finally 69.5% in the last twenty years. If, on one hand, the historical debate involved a small number of researchers in the first three periods, especially those scholars interested in giving the Accounting discipline its historical foundation, on the other hand a question emerges. Why did so many academi-

⁶ The original institution was founded in 1813 by some practitioners ('*Accademia dei logismofili*' – 'Academy of Accountants'). In 1869, its rules were modified and the professors of Accounting could be admitted as members. Since then, many academicians were appointed as president. In 1940, it was labelled '*Accademia Nazionale di Ragioneria*', i.e. 'National Academy of Accounting', and in 1980 re-labelled '*AIDEA*', that is, 'Italian Academy of Business Administration'.

cians write about accounting history issues in Italy in the last twenty years? This phenomenon is not related to the publication of a seminal or 'revolutionary' work as it happened in the Anglo Saxon context [Hopwood, 1987], since this 'historical turn' in accounting research fields took place in Italy just in the first half of the twentieth century with the contributions of Besta, Ceccherelli, Melis, Zerbi, Onida, Giannessi, but it depends on a series of circumstances.

First, there was a low 'barrier to entry' because of the lack of any academic review in accounting history publications. This does not imply that all accounting historians moved only from a dilettantish interest or that they all adopted an inadequate methodological approach. Many scholars had large scientific production on historical matters and an ever-increasing number of them published in international refereed journals in the new millennium. However, an overwhelming majority of Italian publications edited especially in the last twenty years of our survey did not offer a paragraph on frameworks and methods and their approach was mainly descriptive. In many cases, the historical issues examined in the first (and unique) paper by an author was not deepened and widened in other articles or books, even if the details, the problems, the interpretation offered in that paper were dealt with only partially.

Second, an institutional setting of the historians' community occurred only when the establishment of the SISR took place. Until then, the Italian accounting history community was not organized in an autonomous academic organization in spite of the over 400 books and articles with historical topics that had been published. Scholars lacked models of scholarship, edited collections that identified key methods, questions and results, and an institutionalization of the historians' community within the academic system.

Since its foundation, SISR promoted in a strong way the 'cultural appeal' of accounting history around the departments of the Italian universities and created some favourable conditions to the development of the study.

SISR has over 200 members (193 fellows in 1993, 240 in 2008) with the common aim of developing accounting history studies. About 50% of these members were full professors of accounting, professional accountants, 30%, followed by junior scholars, that is, associate professors, assistant professors and PhD (20%). SISR organizes a biennial national conference on accounting history issues (nine conferences from 1991 to 2007) and international workshops (five from 1994 to 2007), edits a

six-monthly review (CCA) devoted to historical contents, and collects all information about its activities in the official website.

A complementary avenue for encouraging interest in accounting history and the continued proliferation of historical accounting research is through accounting history education [Bisman, 2009, pp. 137-142]. With this respect, SISR promotes residential workshops on accounting history for graduate researchers (seven organized from 1996 to 2008), and many other initiatives in historical fields. Thanks to SISR and to the attention paid to historical issues in business administration doctoral courses which provide postgraduates with training for highly specialised research at universities, accounting history had been systematically included since 1990s in the education of many future accounting academicians.

Third, and as a consequence, some 'School of Doctoral Programmes' asked their younger pupils to dedicate their first scientific paper to a historical issue.

Fourth, in 2000 the Minister of University included explicitly accounting history in the domain of the academic field labelled 'P02A - *Economia aziendale*' ('P02A - Business Administration'). Decentralized recruiting procedures⁷ were based on this taxonomy and the panel of commissioners could also evaluate the quality of historical research at the same level of the other scientific issues of Business Administration. This decision depended mainly on the Italian National University Council recommendations coming from an influential member of the 'Statistical and Economic Sciences' sector, who was one of the most prominent Italian accounting historians⁸. Thus, accounting history articles and monographs could be assessed for promotion in the academic career in the same way as the publications focused on all the other accounting research fields, as Cinquini et al. [2008, pp. 34-35] also argued.

⁷ From 1999 to 2010 career progressions were made in local public competitions so that each University was entitled to manage its own competition to fill its vacancies. Each commission could declare up to three (later reduced to two and then one) qualified candidates to be eventually hired by any Italian University. Each competition was managed by a panel of five commissioners elected by all the colleagues of the same academic field.

⁸ Italian National University Council is an elected body representing the Italian University System. It serves as an independent source of advice and recommendations to the Ministry of University on relevant matters to the University System. The Council comprises 58 members: among them forty-two are elected by the professors and researchers representing 14 scientific areas (Economics, Management and Accounting are all included in the "area 13", i.e., 'Statistical and Economic Sciences').

The role of professionals in writing accounting history: A history of academic thinkers, settings, beliefs, rules, could not explain the whole IAHL development over time. Undoubtedly, one important impetus for IAHL emergence and growth was the professionalization of accounting. As shown in Table 1, many non-academics (128) contributed to historical matters and Table 3 reveals that 341 publications came from them.

Every profession should take pride in its background and development. Thus, the accountants in the early stage of profession had to justify their legitimacy, and accounting history was used as evidence [Carnegie and Napier, 1996, p.9]. In this regard, establishing the long (and progressive) history of accounting was often used by nascent professional associations as a means of justifying the status of practitioners [Previts et al., 1990, pp.139-140].

In the second half of nineteenth century, the Unification of Italy spirit led many practitioners to state the Italian 'supremacy' in accounting discipline on an historical basis in order to dignify their professional *status*. The works coming from professional accountants (135 in the period 1869-1899) could be regarded as a way of reaffirming the nation's recovery in the European context. The aim of this large group of accountants was also to give a scientific dignity and a 'pedigree' to the ascending accounting professional association, which was regulated for the first time by a law only in 1906.

In the 20th century, the large number of practitioners involved in writing about accounting history issues (the publications coming from them were 185) reveals a phenomenon which is not consistent with non-Italian practices. Professional accounting association were also strongly engaged, with their affiliated members, in producing papers and books with historical content. Most of them are stimulated to enter the historical debate to defend their professional *status* or to present their national, regional or local environment or entity to a wider and wider audience for 'marketing' purposes. Finally, the National Council of Accountants ('CNR', then 'CNDCEC') had been an influential member of the SISR since its foundation, and the former was always interested in financing and orienting cultural initiatives of the latter.

Co-authorship: The propensity for author collaboration (Table 4) was also a feature which could be explained in terms of change in academic rules and accepted behaviours in knowledge production.

There is a general acceptance in the international literature that co-authorship is linked to improved article quality. The nature of research in accounting history suggests that the rationale and/or need for co-authors may be slightly different from other areas of accounting and business research. Co-authorship in accounting history has brought together academicians of differing paradigms in order to begin to appreciate the synergies and additive value that these can bring to the study of significant events in accounting past [Fleischman and Schuele, 2009, p.291].

An institutional rule helps us to explain why in IAHL co-authorship is so recent. In the recruitment system, only individual research findings had been appreciated by the panel of commissioners for a long time. This criterion depended partially on the ambiguous text of the ministerial decrees and mainly on a bias of the large majority of Italian professors about the real contribution coming from each co-author⁹. In recent years, the laws regulating the recruitment procedures stated that if in co-authored publications the individual contributions were not clearly distinguished, the publication could not be assessed and the candidate would not benefit from it. Till to the new millennium, the academic recruitment system did not adopt a performance-based system but only a qualitative comparison. In order to list candidates in a strictly descending order, no publications could be evaluated for two or more candidates at the same time.

The great difference between the percentage of co-authored papers presented at the SISR conference (58 on a total of 217, i.e., 26.5%) and the one of co-authored articles (14 on a total amount of 459 publications, i.e., 3%) could also be explained in terms of assessment of publication forms. Since an article is generally regarded as relatively high if compared to a working paper, Italian academic authors prefer to write individually their articles and collectively their working papers. In addition, Italian Accounting journals have been refereed only since 2009. Thus, till then who wrote a working paper and presented it at a SISR conference was not interested in transforming his/her work in an article.

Finally, the absence of co-authorship between Italian and non-Italian authors reveals a scant interest in expanding collaboration, improving research, or developing cross-country comparisons, all academic behaviours suggested by Carnegie

⁹ With this regard, an academic aphorism was: "A monograph is like a steak, the co-authored articles are only chips".

and Napier [2002, pp. 710-712].

As far as the international dimensions of accounting history in Italy is concerned, the academy was isolated from the Anglo-American and the French up to 1990s while some relationships with German and Austrian university systems were developed by some Italian scholars in the 1950s and 1960s. The reasons for this phenomenon could be identified partially in the absence of an Italian researcher (or school) leader in the international context and mainly in the belief system concerning the role of publications language in performance reviews. For a long time, Italian Accounting Academy contended that Italian-language monographs (and articles) played a definitive role in the process of dissemination of research and had close ties with national culture, institutions and firms. At the beginning of the 1990s a number of younger Italian accounting history pioneers started to have ties with international academic institutions and published their first works on some of the most influential journals, such as *European Accounting Review* or *Accounting, Organizations, and Society*. Since then, national academic boundaries have gradually opened, the number of articles published in international refereed journals increased, and Italian academic institutions have started to cooperate with European, American, Asian and Australian universities, scientific organizations and academies.

Publication forms: The aforementioned circumstances help us also to explain the publication forms (Tables 5.1 and 5.2). The role of journals, books, and research monographs in the dissemination of accounting history was examined by Carmona [2006]. With reference to the international historical community, he argued that performance reviews in accounting gave most weight to journal articles.

In IAHL, about one third of the publications (30.5%) consist of books and book chapters, while non-refereed journal articles amount to 41.5% and papers included in conference proceedings are 24%. The reasons for this phenomenon are threefold. First, as has been pointed out, the research monograph had been considered for a long time the most important index of research productivity in the recruitment system. Second, Italian readers preferred a wide and clear exposition of facts and details to short (and sometimes very short) articles. Third, conference proceedings papers came mainly from SISR congresses (83%), thus their recent increase was clearly connected with the scientific initiatives stimulated by the SISR itself.

A double-blind revision was gradually adopted in Italian accounting journals after 2009. As to the publishers of books, some of them started this scientific practice in 2011. Thus, none of the 1100 publications here examined were ever reviewed.

Accounting history issues and themes: The distribution of themes (Tables 6, 7) over time could be mainly explained taking into consideration the interplay between accounting theory and accounting history [Gomes, 2008].

In the international context, as a specialist research grouping, accounting history now boasts a major repertoire of published historical research in the accounting field and a healthy and well developed discourse and debate on schools of thought, methods, and informing theories [Guthrie and Parker, 2006]. Accounting historians are encouraged to engage general accounting research community by promoting historical research in the pages of the interdisciplinary contemporary accounting research journals [Gomes et al., 2011].

The emergence of accounting history as an academic discipline is traced through three strategies: making it relevant and visible/controversial, and institutionalizing it [Richardson, 2008, pp.248-249]. Thus, the periods when a discipline comes to vigorously scrutinize its own past tend to be periods when the discipline itself is undergoing significant transformations, is under pressure or approaching a state of crisis [Miller et al., 1991, p.401].

In the period 1869-1929 dominated by Fabio Besta and his School of Accounting, biographies together with accounting thought publications amounted to 42%, while accounting practices as a whole (private and public) arose at 36%, followed by institutional issues connected with accounting profession (5.5%). Besta's historical interest was motivated by the compelling necessity to legitimate and dignify a new scientific discipline mainly devoted to double-entry bookkeeping, in the context of the Italian Academy. Besta gave an historical foundation of the accounting discipline, examining the development of double and single entry, the inception of the balance sheet, the first use of reserve accounts and accruals, the origin of the expressions 'debit' and 'credit', and the beginning of budgeting [Sargiacomo et al., 2012]. As a consequence, Besta's pupils enriched the history of Italian past with several monographic contributions on Middle Ages accounting practices.

In 1930-1959, the main historical issues are biographies together with accounting thought (51.5%) and studying surviv-

al business archives (29.5%), while institutional issues fell to about 2%. The reason for this concentration could be related to the role of Italian Accounting Academe in validating research findings. In that period, historical research was under-valued as a whole and many young researchers had to adopt frameworks not conflicting with Zappa's ideas and to study only selected topics (especially accounting thought).

For the new scientific community founded by Zappa, 'general history' is not only a synopsis of a wide range of events following the chronological dimension of time, but it is also a way of demonstrating the sense of historical events and of clarifying accounting history purposes.

According to Zan [1994, pp.258-259], those historians who are closer to Zappa's approach (as for instance Onida and Giannessi, and we add Cassandro, Ceccherelli, D'Ippolito, and Verina), tend to depict the nineteenth-century accounting schools as 'precursors,' adopting a linear view of a progression in accounting thought towards its logical conclusion: Zappa. There is a partial difference between these two insofar as Giannessi criticized Onida for adopting an over-teleological 'finalist' view implying the end of history; however, Giannessi himself continued to use the language and metaphors of 'precursors.' Onida and Giannessi, as 'Zappian' scholars sensitive to the idea that accounting is a knowledge discipline with unitary foundations, seemed to lean towards the former view, and thus stressed the innovativeness of the early contributions of the 'contemporary' era.

In our opinion, the two approaches to accounting history differ for other reasons. Onida emphasized the discontinuity between Zappa's ideas and the previous accounting theories in order to negate every link to them, stressing the absolute originality of Zappa's paradigm. Giannessi, on his side, had the opposite aim, i.e., to demonstrate that the 'new' disciplines had many 'fathers': those disciplines were strongly legitimated by their continuity with the ideas and practices observed along the previous centuries, even if he was not the type of accounting historian who was desperately looking for data with which to fill in empty holes on a time line, to create an interrupted flow of events [as blamed in Vollmers, 2003].

The first and the second period shows how two academic circles, each of them based on a clear belief system, with particular reference to a concept of science, accounting theory, and accounting system, developed certain kinds of knowledge production and certain notions of academic reputation who, in turn, caused and oriented historical research in order to assess,

to explain, to justify such production and reputation.

In 1960-1989, the 'conflict' between the two major 'Schools of Accounting' was completely finished and a new and younger 'generation' of researchers in many Italian universities dealt with accounting history issues. Nevertheless, a special interest in biographies and accounting thought was also adopted by these scholars. Publications dealing with biographies and accounting thought grew at 57%, led by studies of surviving business records of firms (13.5%), and public sector accounting (12%). Historical accounting research flourished thanks to works devoted to general history, the Ancient and Middle Ages, and the evolution of accounting theory.

Finally, the fourth period could be identified in the 'roaring' last two decades. In this particularly favorable context, a wider variety of arguments and topics than in the previous three phases emerged. Publications concerned with biographies and accounting thought fell to 48.5%. Studies on survival business archives amounted to 16.70%, while the proportion of all other topics rose to 36%, including methodological questions (4.5%).

Thus, the strong tradition of accounting theory was perhaps the most important factor in explaining IAHL issues and approaches. On one hand, dominant accounting theories influenced accounting history patterns of research because the findings of the latter were used in supporting the rise of the former. On the other hand, changes in accounting theories regularly caused new orientations in accounting history research with reference to the periods and the topics studied (first of all accounting thought and practices). Other circumstances, such as the access to historical accounting archives, the number of accounting chairs, the size of accounting history community, the amount of public or private funds financing historians, influenced this research trend, but not in a strong way, since in the periods when all of them were scanty (at the end of the nineteenth century, after WWI or WWII), nevertheless the development of historical research occurred in a clear way.

CONCLUSIONS

This study has investigated publishing patterns in Italian accounting history literature over the last 140 years. All these publications were analysed according to authors, date and form of publications, period studied. These publications were then arranged according to the literature classification developed by Carnegie and Napier [1996].

Our paper contributes to an international knowledge of Italian accounting history improving and widening the results of the previous literature on the matter as follows. Zan [1994] seminal work focussed on about the 10% of the whole IAHL publications while in our paper all accounting historians' contributions are reviewed. Cinquini et al. [2008] offers a statistical analysis of publications focussing on the period 1990-2004, while in our paper we referred to all IAHL publications and, additionally, we adopt the taxonomy exposed in Carnegie and Napier [1996]. Galassi and Mattessich [2004], Viganò and Mattessich [2007], and Mattessich [2008] listed a part of Italian historical literature while in our paper we investigated many profiles of such a literature. Finally, our contribution compared with Antonelli and D'Alessio [2011] consists in processing and interpreting those data we explained how to collect.

Furthermore, our paper contributes to the international debate on accounting history showing the features of the most prolific and relevant "local community" in the world, i.e., the Italian one.

Firstly, we have presented an evolutionary picture of the IAHL showing the wide range of subjects embraced by the research, practically covering all fields of accounting history, and the predominant studies focused on the 19th and 20th centuries and their accounting thinkers.

The extraordinary increase that accounting history research has experienced in Italy during the last twenty years, finally the trend towards a continuous development of historical studies, emerged in a clear way.

Secondly, we were interested in demonstrating how Italian accounting history development was the result of a process of knowledge production which can be analysed in the SSK perspective. With this respect, we considered how the accounting historians community, accounting theory, institutional rules, and professional accountants initiatives played a significant role in promoting and orienting such a literature. The institutional rules, especially the recruitment system, influenced the number of accounting academicians and the way their research publications had been assessed for over a century.

A pattern of analysis of accounting history literature embedded in a country-specific context emerges from our paper.

In the Italian case, a strong interplay between accounting theories and accounting history and the need to legitimate the dominant paradigm influencing research paths and approach had been demonstrated. Furthermore, accounting professional

initiatives, their involvement in academic institutions and their historical authorships corroborating the tendencies to write general histories showing the progress of Italian accounting theories, the usefulness of professional organizations and so on, were identified as a peculiarity of the Italian context. In a general sense all these factors help us to explain how a “local” discipline could develop in a harmonic and coherent way for a long time and how only an environmental shock is potentially able to modify the *status quo*.

Several worthwhile avenues for further research arise from this study.

First, the sample selected is limited to the period 1869-2008. Opportunity exists to complete the analysis capturing the periods excluded, and especially the recent years when some crucial rules, such as the adoption of procedures in refereeing journal articles and the performance-based recruitment system, change dramatically. The strong openness to international accounting history world and the ever-increasing number of publications in most influential international journals reveal the revolutionary change which is occurring at the present days.

Secondly, research could also be undertaken to explore and elucidate various specific patterns identified in this study. For example, the conduct of cross-national (synchronic, parallel and diffusion) studies of accounting development together with studies that apply perspectives used in investigating accounting development in other contexts to the Italian process [Carnegie and Napier, 2002].

Finally, an international comparison of the Italian evidence and other countries’ would be very useful to explain ‘why’ and ‘how’ accounting history had been developing in academic and non-academic contexts elsewhere as a “local” or “global” discipline.

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