

# The interplay of knowledge innovation and academic power: Lessons from “isolation” in twentieth-century Italian accounting studies

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## Abstract

Accounting scholars investigate the role of academia in the process of knowledge production, highlighting how paradigms may produce negative effects on knowledge innovations, nourish academic elites, and limit fruitful debates. The current article extends this debate by investigating the cultural isolation experienced by Italian accounting scholars during the twentieth century, when accounting academia supported and protected the Italian paradigm of *Economia Aziendale*. Drawing on a Foucauldian genealogy perspective, this story of Italian accounting studies demonstrates that isolation results from an interplay of broad paradigmatic content and a recruitment policy focused on professors aligned with this paradigm. The Foucauldian perspective helps interpret knowledge innovation, thus enriching the debate about knowledge production, paradigm innovation, and the role of elites in accounting research.

## Keywords

academia, accounting research, *Economia Aziendale*, genealogy, Italy, knowledge innovation, paradigms

## Introduction

In the philosophy of science, paradigms are “what members of a scientific community, and they alone, share” (Kuhn, 1977: 460). A paradigm is not simply a system of knowledge but rather an

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entire worldview and all the implications that come with it. It embraces that which is to be observed, the kind of questions to ask, the answers to these questions, and how the results of scientific investigations should be interpreted. According to Kuhn (1977), the production of knowledge alternates between periods of normal science and revolution. The former occur when an existing paradigm dominates and a community of scientists slowly accumulates knowledge in accordance with this paradigm, without questioning or challenging its underlying assumptions; in the latter case, the process of knowledge innovation changes the basic assumptions that a community shares and the paradigm undergoes a drastic change.

This concept of knowledge production implies that “the *values* of researchers and their academic communities play a fundamental role in the scientific enterprise – it is not just neutral cognition that drives science and its development” (Lukka, 2010: 111). Because “nothing counts as knowledge until it is argued before and assented by a research community” (Arrington and Schweiker, 1992: 513), the production of knowledge, whether within an accepted paradigm or outside it, is a social construction (Lukka and Kasanen, 1996) that entails the community’s role in accepting or refusing a knowledge innovation.

Accounting research constitutes such a social construction (Arrington and Schweiker, 1992), and accounting scholars have started to explore the interplay of knowledge production and academia, which *pro tempore* defines what counts as knowledge. Khalifa and Quattrone (2008) note the forces that define the quality and relevance of accounting knowledge; Manninen (1996) highlights that creativity is a starting point in the process of knowledge innovation, following which scholars must gain support for their discovery.

Several studies argue that paradigms have negative effects on knowledge production and limit knowledge innovation, because a scholar embracing a paradigm might consider its boundaries “uncrossable”. If boundaries limit scholars’ creativity, they could leave important questions unanswered (Malmi, 2010). Furthermore, paradigms “produce academic elites [and] as we all know, elites have a tendency and ability to retain their privileges” (Malmi, 2010: 121). Elites also can lead to dogmatism and dysfunctional defensive tendencies, such that “debates are very quickly at risk of becoming excessively political. Also, within each paradigm, there is usually an elite which implicitly assumes that only it has license to innovate radically” (Lukka, 2010: 113). In this case, a lack of communication occurs among scholars who adopt different research paradigms, while great debate continues within each shared paradigm. In accounting, such patterns are reflected in the displacement of the early 1970s normative theorizing by the positive accounting theories and the interpretative approaches (Gaffikin, 1988). These paradigm shifts were so significant that communication across boundaries became difficult (Locke and Lowe, 2008). Today, interdisciplinary accounting research has a minimal impact on most North American academic accountants (Merchant, 2008): US accounting academics have hindered publications that do not adopt a functionalist paradigm (Hopwood, 2007; Lukka and Granlund, 2002). In Europe, despite a previous reputation for diverse research perspectives, the acceptance of differences is declining (Hopwood, 2008).

In addition, increasing concentration in different research streams enhances their cultural isolation; each stream fights for academic rankings, positions on editorial boards, careerism and scholarships (Parker, 2007), all of which help define the quality and relevance of current accounting knowledge (Khalifa and Quattrone, 2008). That is, cultural isolation might grow, despite broad international acceptance of the multi-paradigmatic nature of the academy and the value given by that academy to the contribution of disparate research methodologies to enhanced knowledge (Locke and Lowe, 2008).

To analyse such a scenario in detail, this article reviews a case in which a local, well-established paradigm led its community to international cultural isolation, due to its self-referential superiority within Italy (Viganò and Mattessich, 2007) but lack of recognition abroad. Namely, Zappa’s paradigm

about the *azienda* progressively replaced Besta's former framework describing the "science of administration" (Besta, 1880, 1894); a powerful, long cultural debate then persisted between scholars from the two opposing sides until the 1970s. Subsequent consensus with the new paradigm grew over time, without opposition or discussion. Its implicit acceptance as a distinctive characteristic of the Italian school of accounting led Italian scholars to produce "endo-paradigmatic" accounting innovation, i.e. an innovation allowing knowledge progress just within the established accounting paradigm. Such an innovation, being not well understood elsewhere, undermined any systematic debate between the Italian school and the schools of other countries, especially the Anglo-Saxon ones. In turn, the Italian *Economia Aziendale* has not been recognized by the literature adopting "positive accounting theory" (Watts and Zimmerman, 1978, 1990), nor has it gained recognition in the critical/interpretive literature, even though this should have been more inclined to accept different theoretical frameworks.

Starting from these premises and drawing on a Foucauldian genealogical perspective (Foucault, 1977, 1979), we analyze how the process of accounting knowledge production emerged in Italy during the twentieth and the first decade of the twenty-first centuries. This knowledge production process was driven largely by the interplay between a system of knowledge built around the paradigm developed by Gino Zappa in 1927 and power rituals that led this paradigm to evolve over time. Such circumstances isolated Italian accounting scholars from international research streams and arenas. Specifically, the peculiar system of knowledge and the power of accounting academia conditioned the knowledge innovations, and non-innovations, of the last century of Italian accounting studies, bounding this research within the Zappa paradigm. As this assessment shows, the interplay between a system of knowledge and power rituals may create a scientific block that jeopardizes research advances and admits only knowledge innovations in the same paradigm. We also investigate how this scientific block has been progressively removed during the twenty-first century, as the old system of power has been overcome and replaced by a new system that uses a multitude of paradigms that can live in parallel, as well as together with the previous paradigm.

The analysis of the Italian case is useful not just for its interesting story. Interpreting this case through the lens of an accepted theoretical framework can be fruitful, considering the lack of global communication among scholars who adopt different research paradigms (Locke and Lowe, 2008) and the re-emergence of many local views and disciplines (e.g., in Germany; see Messner et al., 2008). It helps explicate what may happen to a community that avoids debates beyond its own limited scientific worldview. In addition, this study should be of interest to researchers in schools that experience difficulties creating dialogues with scholars from prominent academia. More generally, we offer insights for scholarship engaged in investigating the future of research, regardless of their state of isolation or international recognition. In this respect, a new accounting history approach is fruitful (Miller et al., 1991), because it highlights the role of the social and institutional context in the production of accounting knowledge. It also offers insights into accounting's present and future, through its past (Carnegie and Napier, 1996, 2012), pointing to historical evidence of the effects of a lack of communication among accounting schools and scholars.

In the next section, we outline our theoretical framework, and then describe our research methodology. After we detail how the existing paradigm developed in Italy, we explicate the modalities of power that have characterized work by Italian accounting scholars in different periods of the second half of the twentieth century. Finally, we discuss the results, using our theoretical framework to highlight our contributions to accounting research.

## Theoretical framework

An understanding of the influence of academia in developing (or not) new ideas, concepts, and paradigms benefits from an acknowledgement of Michel Foucault, the French philosopher and

social theorist who argued that all periods of history possess certain underlying conditions of truth that constitute what is acceptable as scientific discourse. Whether truth “is to be understood as a system of ordered procedures for the production, regulation, distribution, and operation of statements” (Foucault, quoted in Rabinow, 1984: 74), the conditions of truth depend on “modalities of power” that act on them. Thus truth, rather than something that already exists, is something that “happens” and is produced by various techniques that connect tightly with modalities of power. Power creates “regimes of truth” – that is, historically specific mechanisms that give rise to scientific discourses, deemed true in particular times or places.

Rather than focusing on origins or deep meaning, Foucault sought to identify the *force relations* operating in particular contexts and historical moments (Sembou, 2011), asserting that “‘Truth’ is linked in a circular relation with systems of power which produce and sustain it, and to effects of power which it induces and which extend it. A ‘regime’ of truth” (Foucault, 1980: 133). Thus Foucault interpreted the political problems of intellectuals not in terms of “science” and “ideology” but rather as “truth” and “power”. Questions of how to deal with and determine truth underlie conflicts, so:

The important thing here, I believe, is that truth isn’t outside power ... truth isn’t the reward of free spirits, the child of protracted solitude, nor the privilege of those who have succeeded in liberating themselves. Truth is a thing of this world: it is produced only by virtue of multiple forms of constraint. And it includes regular effects of power. (Foucault, 1980: 133)

Although Foucault did not seek to develop a theoretical framework with these concepts (Stacchezzini, 2012: 53), we tend to refer to connections between his “truth” and “power” concepts using the label “genealogical perspective”, though in actuality, “genealogy concentrates on the forces and relations of power connected to discursive practices” (Davidson, 1986: 226), and the very rationale for “genealogical analysis is to produce ‘a history of the present,’ a history which is essentially critical with its focus on locating forms of power, the channels it takes and the discourses it permeates” (Kearins and Hooper, 2002: 733).

By adopting a Foucauldian genealogical perspective, we seek to shed new light on the role that Italian academia played in creating and sustaining a “regime of truth” surrounding the all-Italian *Economia Aziendale* accounting paradigm, on which Italian scholars based their studies during the twentieth century. As Kuhn (1962: 210) points out, “a scientific discipline does not emerge from the straightforward accumulation of facts, but emerges instead from a set of changing intellectual circumstances and possibilities”. A genealogical perspective supports the investigation of these circumstances and possibilities, because it “is characterized by an interest in conflict, fragmentation, subjugated knowledges and contingencies” (Kearins and Hooper, 2002: 737), and it seeks “origins of human practices ... in accidents or surprises, or in contests of power” (Baker, 2011: 210). Genealogists incorporate rather than ignore breaks or discontinuities in the historical emergence of things.

Genealogy also reconceptualizes the current order by rejecting what is tacitly accepted but known to be flawed, then problematizing it in terms of its historical production. Thus genealogy attends to local, discontinuous knowledge. Its task is to write a “genesis” that can describe the unexpected emergence of particular events that are neither predictable nor consistent with human nature, but are historical and contingent. These events, which can appear suddenly, also can disappear unexpectedly. Previous examples of the use of genealogical perspectives in accounting history research include Hoskin and Macve (1986), Loft (1986) and Miller and O’Leary (1987), who discuss the role and emergence of accounting practices. Other studies appear in critical and interpretative accounting journals (e.g., Chiapello and Baker, 2011). The genealogical perspective also has

informed research on the development of accounting knowledge, and Gendron and Baker (2005) trace the emergence of Foucauldian perspectives in accounting research by highlighting the “network of support” around these perspectives. They find that Foucauldian conceptualizations mainly appear in *Accounting, Organizations and Society*, which has acted as “the main vector of dissemination of sociological and organizational accounting research” (Gendron and Baker, 2005: 525). Also drawing on a Foucauldian genealogical perspective, Baker (2011) suggests that the greatest divide in accounting research is that between positive and critical accounting. Baker focuses on the emergence of these two paradigms; a genealogical perspective also can support discussions of which “forces” obstruct paradigmatic innovation and enable investigations of the various contingencies by which paradigmatic innovation can arise or fail. Yet such research tends to overlook how the specific “content” of the knowledge is influenced by and influences academia, in terms of favoring knowledge innovation. We propose that to understand the process of knowledge innovation (and non-innovation), we must investigate both the power exerted by academia and the specific “content” of the paradigm *pro tempore* in force.

## Methodological aspects

This analysis relies on multiple primary and secondary sources of information. In addition to articles and books by both Italian and foreign scholars that describe the Italian accounting paradigm, Italian scientific production, the missing link between Italy and worldwide accounting academia, and knowledge production, this study uses several primary sources. The primary sources helped us explain the evolution of Italian accounting research and detect the effects of “modalities of power”, through which accounting academia has sustained its dominant paradigm throughout the twentieth century. Among publicly available documents, which are key sources of genealogical analysis (Kearins and Hooper, 2002), we focused on:

- National regulations in different periods, which reveal how national laws and decrees might have influenced the career system of Italian scholars (Table 1). Such circumstances are relevant because the power of the academy rests on a recruiting and promotion system that was long regulated by government policies.

**Table 1.** National regulations for professor recruitment.

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- Law Decree n. 580/1973, converted into the Law n. 766/1973, dealing with “Urgent measures for Universities”. Article n. 3 deals with the *ope legis* transformation of the “aggregato” (a position similar to the present associate professor) into full professor.
  - Presidential Decree n. 382/1980, regarding “The reordering of universities’ teaching ...”.
  - Law Decree n. 7/1987, converted into the Law n. 158/1987, dealing with “Urgent measures for Universities’ assistant professors ...”.
  - Law n. 341/1990, about “Universities’ teaching reform”.
  - Law n. 210/1998, about “Rules for recruiting universities’ professors and assistant professors”. Law n. 230/2005, regarding “New dispositions regarding universities’ professors and assistant professors. Delegation to government to recruiting reorganization of universities’ professors”.
  - Law n. 244/2007, so-called “Financial Law 2008”.
  - Law n. 121/2008, “Urgent measures to adjust Government structures”.
  - Ministerial Decree n. 8, March 19, 2010, regarding research assessments.
  - Presidential Decree n. 222/2011, regarding the rules for national eligibility.
  - Ministerial Decree n. 76/2012, regarding the rules for professor evaluation.
  - Directorial Decree n. 222/2012, regarding the procedures for professor eligibility.
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- Documents provided by the Società Italiana dei Docenti di Ragioneria e di Economia Aziendale (SIDREA; in English, the Italian Society of Accounting and *Economia Aziendale* Professors) or available on its website, including: (i) a substantive review of research related to the Italian paradigm (SIDREA, 2006a, 2009), and (ii) a study of the relationships of accounting academia, civil society and recruitment criteria (SIDREA, 2006b), which sought to “guide” public commissioners in evaluating candidates’ accounting scholarship and identify the desirable attributes of new assistant, associate or full professors. SIDREA provided such documents due to its recognition of the national system of recruitment and progression and the need to ensure that professors’ scientific production met accepted and shared quantitative and qualitative assessments. In addition, we used (iii) SIDREA Conference programs (from 2005) and abstracts of papers presented in these meetings. The first two documents (SIDREA, 2006a, 2006b) provide insights into the knowledge production of the Italian academy and its isolation from international debates, and they verify the rules suggested in the recruiting process. The last group of documents serves to assess the compliance of subsequent SIDREA conferences with the Italian paradigm or else their openness to an international perspective.
- These sources, together with the secondary sources, allowed us to formulate hypotheses about the characteristics of knowledge production in Italy and the reasons for its isolation. We then integrated them with three additional tools, useful for verifying our main thesis:
  - Interviews with Italian scholars who participated in the national evaluation system or had been recognized by the Italian community as having knowledge of the evolution of the Italian academia or the missing link between Italian and other scholars (Tables 2 and 3).
  - Curriculum vitae of all Italian full professors eligible to be commissioners in the most recent Italian competition (<http://abilitazione.miur.it/public/aspirantiCommissari.php>), to determine publications in foreign journals (and their ranking) and books with foreign publishers over the past 15 years, in comparison with the total scientific production of each professor (according to the methodology explained in Box 1).
  - The contents of all issues of the *Economia Aziendale Review* (an outlet of the Accademia Italiana di Economia Aziendale, ISSN 11200588) published between 1982 and 1995, which attempted to publish articles in English by Italian scholars or papers by foreign scholars, with the aim of promoting the Italian paradigm abroad. We classified and analyzed the articles in this review (using the methodology explained in Box 2) to verify their adherence to the main paradigm.

**Table 2.** Informants, academic role and interview duration.

Professor*	Role	Duration (minutes)
1	Former President of AIDEA** and SISR***	100
2	Former President of a SIDREA**** research group on “ <i>Economia Aziendale</i> ”	120
3	Former President of SISR	45
4	Former Member of the AIDEA Board	55
5	Former Member of the SIDREA Board	100
6	Former Member of the EAA***** Board	60

Notes: \* For confidentiality reasons, we do not reveal the names of these professors. Each interviewed professor acted as the president or a member of the communities mentioned in the table between 1980 and 2005. The interviews were conducted between September 2013 and July 2014. \*\* AIDEA is the “Accademia italiana di Economia Aziendale” (Italian *Economia Aziendale* Academy). \*\*\* SISR is the “Società Italiana di Storia della Ragioneria” (Italian Society of Accounting History). \*\*\*\* SIDREA is the “Società Italiana dei Docenti di Ragioneria e di Economia Aziendale” (Italian Society of the Accounting and *Economia Aziendale* Professors). \*\*\*\*\* EAA is the “European Accounting Association”.



**Table 3.** Topics debated during the interviews.*The nature, evolution, and degree of diffusion of the “Economia Aziendale” paradigm*

- Reasons and conditions for the development of the “Economia Aziendale” paradigm.
- Evolutions of the “Economia Aziendale” paradigm.
- Main innovation within the “Economia Aziendale” paradigm.
- Evolution in the degree of diffusion of the “Economia Aziendale” paradigm in Italian scholars’ publications.
- Evolution in the degree of diffusion of the “Economia Aziendale” paradigm outside Italy.
- Reasons and conditions for the adoption of paradigms other than “Economia Aziendale”.

*Academic recruitment and promotion in Italy*

- National rules for the academic recruitment of professors.
- Type of publications required by committees for academic recruitment and promotion.
- Role of single professors in the academic recruitment and promotion of younger generations.
- Role of academia in the academic recruitment and promotion of younger generations.
- Existence of local schools belonging to different Italian universities and relationships between them.

## Italian accounting paradigm

At the end of the 1920s, an important paradigmatic innovation affected the development of knowledge within the field of accounting in Italy. Introduced by Gino Zappa in his inaugural lecture at Ca’ Foscari University on 13 November 1926, *Tendenze nuove negli studi di Ragioneria* (Zappa, 1927), it resulted in a profound cultural change that influenced the development of accounting and management studies in three ways. First, it stated that knowledge production is based on the firm, or *azienda*, with an institutional connotation that includes economic and social institutions (Zappa, 1950, 1956). The firm is grounded in the interests of its various stakeholders, but it also has its own originality and identity, because it transcends different converging interests (Onida, 1965). The firm is a new subject, whose rationality results from the delicate blend of the primary needs of all stakeholders, yet it remains something different from the stakeholders themselves. This is the “miracle” of the *azienda*: the ability to transform heterogeneous goals and objectives, even those that conflict, into a single, unique aim. Thus it becomes possible to meet the objectives of all stakeholders (Coda, 1998); without this ability, other partial goals also remain unfulfilled, and the *raison d’être* of the institution vanishes. Second, the birth of the *azienda* established a foundation for a new discipline, *Economia Aziendale* (Zappa, 1927), economic in nature, such that it inspired corporate decisions, coherent with accounting as a powerful measurement tool. Third, the new tool could verify which results could be attributed to the corporate entity. Accounting identifies *income* as a measure of business management, which offers advantages over a focus on wealth capital, in that it results from business management overall. Thus individual managerial actions disappear, if not included in the compendium in a unified design (Canziani, 1994). Income is more cohesive than wealth capital (Biondi, 2002); before this paradigm shift, the latter was considered the sum of individual assets.

Although the new paradigm resulted from a deep analysis of foreign studies, and German ones in particular (e.g., Schmalenbach, 1919), its diffusion took place without a scientific international debate, for several reasons. The new paradigm offered an institutional model that strengthened a holistic view and contrasted with the model of specialization of science that is typical abroad (Viganò, 1991). Especially in the early days of the new paradigm, a sort of obsession took hold, to produce studies focused on corporate observations, which conflicted with the desire for specialization in fields in which investigations of the “special” were becoming more prevalent. Finally, the need to overcome a “patrimonialistic” vision was not well understood abroad. In previous research,

accounting originated from equity changes resulting from trade; in the new paradigm, the central perspective relied on income observations (Biondi, 2002), which is more difficult to grasp in a cultural context that is exogenous to institutionalism. Recent literature also notes a lack of relationship between accounting and business economics in Anglo-American traditions (Capalbo et al., 2005; Napier, 1996; Zambon and Zan, 2000).

In the period from the foundation of the paradigm to the 1970s, academic debate thus was driven only by domestic disputes between scholars sustaining previous views and scholars adopting the new course (Onida, 1951) – that is, between two kinds of “academic elites” (Malmi, 2010), though historians closer to Zappa’s school tend to depict the previous scholars as precursors (Zan, 1994). During this period, new scholars, belonging to the new wave, settled into the most significant universities in Italy, such that paradigmatic innovation proceeded together with the establishment of a new stream, in which scholars descending directly from Zappa (or who grew up following its approach) were fully engaged in ensuring its successful spread throughout many universities. In particular:

The “fight” led to a progressive substitution of the paradigmatic conception in several universities, including ancient, traditional academic centers in Venice and Rome, faculties in territories characterized by a strong Italian post-war industrial impulse (e.g., Bocconi in Milan, Cattolica del Sacro Cuore in Milan, Turin University, Parma University), schools fascinated by the new paradigm, and traditional schools that hired some of Zappa’s students and allowed their young scholars to advance the new paradigm. The recruitment process moved academic power into the hands of Zappa scholars while opponents entered a sort of enclave, in danger of extinction. Some old, pre-Zappa schools failed or became localized and concentrated in a few ancient Italian academic institutions – particularly in Genoa and Trieste – while other schools converged toward Zappa trends. (Interview, Professor 2)

The spread of the new paradigm throughout Italian academic culture was also favored by two factors: (1) the vast span of research fields to which it could be applied, such that within the “institutional framework” (Lai, 2004: 58–63) there were opportunities to investigate business relationships and exchanges for any type of company, in any industry/sector, with any model of governance in any kind of market, and (2) the methods of analysis involved, such that both inductive and deductive methods were allowed, along with strong attention to empirical evidence that could not be ignored and needed to be integrated with improvements to underlying research ideas (Leoni and Florio, 2015). Thus, the new paradigm improved the ability to combine tools while simultaneously offering an “all-embracing” new science that supported investigations of any business entity or organization (Tessitore, 1997).

Accounting itself became a particular field of the new science – regardless of how we conceive of the positioning of accounting in *Economia Aziendale* (Antonelli, 2012) – by dealing with measurement issues and supporting the investigation of enterprises and their strategies. The *Economia Aziendale* discipline deals with economic events and how to account for them, in the interest of the firm’s long-term well-being, not the interests of single stakeholders. The theory relies on *azienda* and embraces approaches that come not from disciplines such as economics or finance but are strictly linked to the firm’s functioning.

Finally, the new paradigm offered uniformity to scholars working in different research areas, creating a common denominator that could enhance their intra-academic relations. In this sense, the new paradigm was not limited to business firms or capitalist or cooperative entities operating in markets. It could analyze myriad institutions of a social system, such as public organizations and families, according to their economic dimensions. This circumstance strengthened the power of the scholars who adopted the discipline, because their extended field of observation could range across multiple entities.



## “Modalities of power” in Italian accounting academies

In accordance with the genealogical perspective, we analyze the modalities of power that produced the emerging paradigm and sustained its acceptance and diffusion over time. To this aim, we identify two periods on the basis of our investigation of the (secondary) sources and our expert interviews, which revealed different roles of academia in informing the process of knowledge production across these eras:

1. From the 1970s until the end of the new century (which is the main focus of this article), a generally recognized superiority of the paradigm emerged, establishing the genealogical system of power with an increasing number of new scholars scattered throughout the country, while the diffusion of new universities also grew rapidly, and new rituals of power produced new academic elites, who strongly influenced the “governance” of younger scholars.
2. The first decade of the new century, characterized by challenges to Zappa’s paradigm, previously taken for granted in every article and book, and by paradigms already more broadly accepted in international journals. The scholars who governed accounting academia in the previous period (i.e., 1970s–2000s) lost their power, due to changes in the recruitment rules and the emergence of younger generations of scholars who considered the adoption of paradigms already accepted in international highly ranked journals “natural”.

### From the 1970s to the new century

Significant cultural homogeneity in the Italian *Economia Aziendale*, due to the spread of the Zappa paradigm, took place in the 1970s and following years. Many factors led to this strengthening, including increased numbers of professors and researchers, an altered university professor recruitment strategy, and contiguity between the academic environment and the professional one. These forces, operating in “particular contexts” and “historical moments” (Foucault, 1980), helped shift the attention of genealogy scholars, from contents to power (Merchant, 2008). New rituals of power were established, and new elites arose through the birth of a new, wide genealogy of scholars related to the needs of universities’ positions. We note three aspects: (1) implicit rules accepted in the academic community and applied in the recruiting and promotion system of academia; (2) “approval” of these rules by informal meetings of full professors devoted to debating the future of the *Economia Aziendale*; and (3) a “central governance” for university access, composed of an elite of a few professors who were recognized all over the country.

*Implicit rules.* A substantial increase in the number of professors and researchers in a short time-frame resulted from several factors, including the need to fill gaps created by increasing demand for university teaching, following the spread of Italian universities (Figà Talamanca, 2014). The recruiting strategy wound up promoting “extraordinary entries” in academic positions or else simple recognition of their eligibility. The first case refers to the transformation, *ope legis*, of the “aggregato” (a position similar to the present associate professor) into full professor, which took place in 1973 (Law Decree n. 580/73, converted into Law n. 766/73, Article n. 3). The second case refers to the automatic admission of professors with a *pro tempore* academic role (as *professori incaricati*) and acceptable scientific production levels, with their eligibility determined by a national scientific commission, without any formal competition among researchers (Presidential Decree n. 382/80). Any researcher who gained eligibility would become an associate professor, without any constraints or restrictions. These circumstances involved the entire Italian university

system (Figà Talamanca, 2014) and had significant consequences for accounting, because of the strong contiguity between accounting professions and universities (Amaduzzi, 1990), which is not the case abroad (Laughlin, 2011).

In Italy, success according to the accepted, informal rules shared by the elite (i.e., leading academics of the country) required candidates to qualify as eligible by undertaking teaching activities and writing at least one research monograph related in some way to the accounting history field (see Antonelli and D'Alessio, 2014):

Only through a monograph could a candidate demonstrate an adequate knowledge of the existing literature, the ability to develop articulated thoughts, and some originality. The commission thus based its judgments mainly on a single work that was usually enough to get the eligibility. Any other kind of works (papers, chapters of books, etc.) could have been useful (together with a monograph) to get a good result but not enough to have the eligibility. (Interview, Professor 1)

The largely professional attitudes of the candidates encouraged the submission of works fully in line with the dominant paradigm (Antonelli, 2012), such that they complied with minimal expectations and did not create a risk of being judged as heterodox. These forces easily contributed to obstructing the production of knowledge outside the paradigm, due to the “genealogical” attempt to be recognized by the dominant elites of scholars who regulate academic competitions. Becoming a professional, even at high levels, was of only minor interest in efforts to develop new research. Professional professors favored cultural homologation and paradigmatic adherence, even in less scientifically focused works based on normative theorizing, as also happened in the United Kingdom (Beattie, 2005).

The homogeneous power system fostered competition but did not create any clear conditions for escaping the paradigm (Antonelli, 2012; Bertini, 1995), so any deviation would have risked barriers to career progression, accusations of empiricism, or a reputation for being unscientific. International accounting literature similarly suggests that academia creates boundaries to the publication of articles not in line with dominant paradigms (Hopwood, 2007; Lukka, 2010), and:

In Italy, even the embrace of theories that failed to support the idea of *azienda*, and thus most works published internationally, were considered exogenous and dangerous to get good results in academic recruitment and progression. (Interview, Professor 4)

I had a strong desire to understand and to study what was happening abroad to improve my research, but I didn't receive any incentive or any stimulus by my supervisors or by older colleagues. On the contrary, the unwritten rules were so clear: one monograph to become “aggregato”; one monograph to become professor (and to be submitted to a probation period of three years), one monograph to have a satisfactory completion of the probation period as full professor. (Interview, Professor 6)

The relationships between the basic assumptions of the *Economia Aziendale* and the exercise of power thus can be explained as follows: *Economia Aziendale* is a scientific discipline (Ferraris Franceschi, 2010; Mazza, 1971; Viganò 1997) that can encompass many branches of economic knowledge, from accounting to management sciences, allowing for the interplay of inductive and deductive methods (Ferraris Franceschi, 1978) and research in different fields. Yet several topics were considered unhelpful or even harmful, such as:

using foreign terminology to define business problems, processes, concepts or ideas; referring to theories that did not include some reference to the notion of *azienda*; trying to publish papers in foreign journals, which were considered exogenous to the authentic scientific perspective of Italy, as those publications

were perceived as “non-scientific”; proving an ability to research specific issues thoroughly and analytically, by producing multiple papers, without showing a capability of systematizing the knowledge through monographs. (Interview, Professor 2)

The recruitment assessments instead were qualitative, and co-authorship was strongly discouraged, such that prior to the twenty-first century, “the academic recruiting 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” (Antonelli and D’Alessio, 2014: 103).

**Approval of rules.** The unwritten rules, set by accounting full professors, for achieving minimum conditions to access associate and full professor status also were confirmed during meetings among full professors belonging to the Italian academia, according to our interviews. The meetings occurred during the second half of the 1990s (SIDREA, 2006a: 21) and were formally designated as arenas for debating the future of the *Economia Aziendale*. To ensure continued recruitment into the accounting discipline, the academic system sought to control the results *ex ante*, with low uncertainty margins, in periods when recruiting commissioners were not raffled but elected, by different chairs. Thus the system was rationalized through the legitimation of strong power by recognition of this same paradigm. It seemed clear that to foster the Italian tradition

progress in research should follow a sequence of not refereed papers but monographs, in a number proportional to the steps of the academic career; significant teaching activity should be performed in different locations and different courses, proving a broad culture and the ability to range over different topics, beyond the ability to gain deep, specific aspects of knowledge. Of minor importance were qualifications such as publishing papers in Italian journals, tenure or positions as invited or guest lecturers abroad, and publications in foreign journals. Co-authorship was not encouraged: it was allowed only if the exact contribution of a single author could have been recognizable. Rather, the focus was on the abilities to gain and display an overview of knowledge (in compliance with a holistic model), across different research methodologies, whose coexistence was possible only by creating broad articles. To show knowledge of the doctrine for the focal subject, the scholar should offer numerous footnotes. (Interview, Professor 2)

In the meetings, the full professors also debated their relationships with other researchers (e.g., economists, lawyers, engineers, mathematicians), public institutions and public opinion. It is strange to read that the public “seems to ignore any cultural contribution of the accounting academia to the solutions of the problems regarding firms, public administration, non-profit organizations and of many sectors of the civil society” (SIDREA, 2006a: 21). However, the rules of the accounting recruiting system were not challenged.

**Central governance.** Together with the standardization of university access (assistant, associate and full professors), rules to regulate common behaviors, and the Italian genealogical lines for different kinds of academic seats, the rituals of power were based on two factors: (1) evaluations of the research results by different seats or schools in various universities, such that the results had to comply with expectations, which reinforced the power of local scholars; and (2) an informal “central governance” of academic access, regulated by a small group of scholars whose power was recognized by different academic *cathedra* that converged toward them. That is, the system of power established by the Italian accounting academy assured genealogical continuity at two levels:

**Box 1.** Italian accounting research published in foreign languages.

We examined publications between 1970 and 2011 by 118 professors who could have acted as commissioners of the 2012 national eligibility admission. Their scientific production, measured by the National Agency of University Evaluation (ANVUR), was better than the median for all full professors in Italy, which granted them the right to participate as commissioners. Our methodology was as follows. We drew, from the public ministerial site, 118 public *curriculum vitae* (CV) available online, and we classified the publications exposed in each CV by title and editor/publisher, into three types of works: (1) domestic in Italian language; (2) domestic in foreign language; and (3) international. Next, we accounted for each cluster (average number of publications per professor per year; see Figure 1). We considered all publications, independent of journal rankings or the nature or kind of book publisher. We thus find:

- (a) Until the beginning of the twenty-first century, the number of international publications was not significant: seven to eight works per year across the whole sample of full professors (and in 1999 and 2000 only three and two international works, respectively). No more than 50 works emerged from the whole sample in 1970–2000. This international absence of Italian accounting articles highlights the isolation of these scholars from international debates.
- (b) After 2000, there was evidence of greater attention to the international debates, such that general productivity improved from 1.28 domestic publications per year in 2000 to 2.26 per year in 2011 (see Figure 1). In addition, we find an increase from about 0.12 international publications per scholar each year in 2000 to about 0.83 publications in 2011.
- (c) At the end of the period (2011), the ratio of international to domestic works reached about 37 per cent: Italian accounting scholars tried to write more than one-third of their articles with an international perspective.

(1) the top level, like a “dome” that synthesized expectations across different universities and seats and made critical decisions to address potential frictions across different schools and (2) the university level, where seats organized vertical careers for younger scholars along paths determined by the local leader of the school. (Interview, Professor 3)

To investigate the effects of these rules on scientific productivity by Italian accounting scholars, we consider two types of quantitative evidence of their isolation from international accounting research. First, the Italian accounting community published very few articles in any foreign languages until the beginning of the new century (Box 1); this evidence is confirmed by research dealing with accounting history (e.g., Antonelli and D’Alessio, 2014; Cinquini et al., 2008). Second, the presence of foreign scholars in Italian journals published in English was limited to approaches that matched the Italian paradigm (Box 2).

**Box 2.** Presence of foreign scholars in Italian journals published in English.

Further evidence of Italian isolation comes from an analysis of the transformation of the *Accademia Italiana di Economia Aziendale* journal in the 1980s, from the only Italian journal with double-blind refereeing to a journal in English. The attempt sought to spread knowledge of Italian accounting abroad, rather than opening an international debate, though this outcome was not prevented by publication of research that featured contributions from foreign authors. Even the title of the journal reflected the effort to maintain the Italian tradition, and on the first page of each issue, its aim was clearly declared: “Dedicated to advancing the understanding of *Economia Aziendale*”. The English literal translation of *Economia Aziendale* was probably incomprehensible to an international public, because it really referred

(Continued)

**Box 2.** (Continued)

to a discipline, “concern economics”, exogenous to mainstream Anglo-Saxon accounting or business administration (Lionzo, 2012: 81–84). Previous attempts by the same Academy were not successful in integrating an international perspective. As a result, it is not surprising that a reviewer of an anthology of papers by leading Italian accounting scholars (published in English) opined, “this book is not a valuable addition to the accounting literature, nor is it [of] much interest to readers of *The Accounting Review*. Most of the articles are insufficiently detailed or documented to be valuable as reference works. The range of topics is too broad. The view expressed are mainly familiar ones, and are largely derivative from readily available American, English or German sources” (Chatfield, 1982: 208–209). To better consider the situation, we collected and examined each paper published by the journal during its 14-year span (1982–1995), with three issues per year. Our methodology then entailed distinguishing them according to three main characteristics: (1) area (accounting, general management, organization, banking and finance); (2) origin of authors (Italian, foreigner); and (3) single author or collaboration among two or more authors. Then we proceeded to identify, by reading the basic assumptions, quotations and general structure of the papers, if each referred to the Italian paradigm or not. Finally, in interviews with experienced professors who had acted as reviewers for the journal, we asked them about the kind of contributions they received. As a result of this analysis, we concluded that, of the whole population of 260 articles we examined:

- 130 articles (half) pertained to the accounting area and were written by Italian scholars, without any collaboration with foreign authors.
- 75 articles (about one-quarter) related to the organizational area, including 20 general management and 30 banking and finance topics. These articles were written only by Italian scholars.
- 60 (less than one-quarter) were written by foreign authors, sometimes in collaboration with Italian scholars, and belonged mainly to the accounting area.

The majority of the articles (especially those focused on accounting) were not designed for an international readership. They included translations of domestic articles and adopted Zappa’s paradigmatic framework, which made it difficult (if not impossible) to use them in any meaningful international debate. The review process mostly took place with the Italian version of the original papers and was conducted by Italian scholars. These aspects contributed to the reiteration of the power of the existing Italian genealogy. The results of this analysis, and the termination of the journal in the mid-1990s, suggest that international debates were hard to find in Italy. The *Economia Aziendale Review* was notable though, because it reflected the belief that Italian isolation was due to linguistic challenges, which was why the journal was published in English. Yet the journal did not attract foreign researchers, who were unfamiliar with “concern economics”, or Italian researchers willing to take different research avenues (Galassi, 1984; Galassi and Mattessich, 2004; Mattessich, 2008; Zambon and Saccon, 1993). This analysis also confirmed (similar to Italian accounting history) that the few collaborations “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 and Napier 2002, pp. 710–12” (Antonelli and D’Alessio, 2014: 102).

**First decade of the new century**

The perception of the isolation problem for Italian accounting reached a level of general awareness in academia at the annual conference of the *Accademia Italiana di Economia Aziendale* in Trento in 2005. In the first plenary session, an essential condition for true scientific knowledge advancement emerged: the need to be open-minded and ready to debate internationally with other cultures (Zaninotto, 2006). Thus an important trade-off arose, for the first time. On the one hand, Italian researchers belonged to a school governed by a metaphorical schoolmaster, capable of leading

scholars toward scientific objectives associated with the paradigm. On the other hand, international research goals could be achieved through a “market” mechanism based on the international journal system of blind refereeing. This system was exogenous to Italian culture and could disrupt the power system, in which “the success of Italian accounting scholarship in previous periods may have fostered a notion of superiority or even a cultural arrogance” (Viganò and Mattessich, 2007: 28). The significant cultural shift had strong implications for both knowledge and power:

Generations of scholars have been formed, following a scientific evaluation system based on their own schoolmasters’ judgments or the body of colleagues chosen by the master. This system did not exclude methodological rigor or content with respect to Italian schools, but it certainly favored the continuation of family trees, consistent with the indications and preferences of the master founder. The idea of separating evaluations from this “captive” system and assigning it to the “market” had several important implications. Not only might dominant schoolmasters lose power and ascendancy, but the reference paradigm also bore the risk of contamination. (Interview, Professor 5)

Meanwhile, leaders of SIDREA asked new generations of scholars to create structural links with international contexts and research methods compatible with international standards (SIDREA, 2006b), reflecting the realization that the poor internationalization of the *Economia Aziendale* was a problem (SIDREA, 2006a). Two consequences resulted from this shift. First, in subsequent SIDREA conferences, the old model was replaced by international conference structures, including blind refereeing of the papers and discussion sections (as a comparison of recent SIDREA annual conference programs with older ones makes clear), to help make domestic conferences more attractive to international scholars and gain footing in international journals (similar to accounting history in Cinquini et al., 2008). Second, an increasing number of young scholars developed new research models, regardless of the traditional paradigm (as the abstracts of papers presented in subsequent SIDREA conferences reveal).

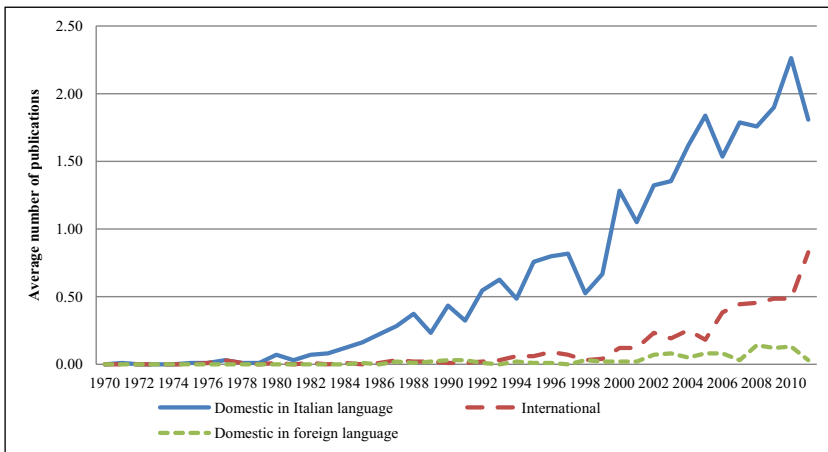
This transition to a new research path did not always start with sufficient knowledge of the underlying international patterns though, such that Italian scholars lacked widespread capabilities to identify the strongest or most widely recognized international research streams. The Italian paradigm did not lead to just one approach but rather invoked both quantitative and interpretive/critical new research paths, depending mostly on the opportunities the scholars discovered. We examined the international publications of full professors in more detail, using the database from Box 1, which revealed some characteristics of the new “unlocking” process of internationalization that can be explained with a genealogical perspective.

First, we note a fragmentation of research products. Whereas previously a few journals were the main outlets for Italian academia, the international papers listed in the CVs, even if they matched the scholars’ previous research patterns, were spread across many reviews and even unranked international journals:

While the unlocking process has been happening, the scholars tried to publish somewhere, and it didn’t matter where, for several reasons – at first because deep knowledge of the main features of a good international paper were not well known yet, and secondly because few international contacts had been opened with foreign colleagues to get suggestions and improvements. Last, it was a bit hard at that time to fully perceive the role played by the journals in qualifying good research and the power related to the most qualified of them. All those were quite new topics for the most part to Italian professors. (Interview, Professor 2)

In our database, of all the international publications in Figure 1 that came out in the first years of the new century, more than 45 per cent were chapters in books or conference proceedings, and no more than 15 per cent appeared in top journals – very few, considering the academic level of the





**Figure 1.** Average annual publications (1970–2011) by professors potentially acting as commissioners of the 2012 national eligibility admission.

Source: Analysis based on CVs of Italian full professors.

Italian authors. Moreover, most of the publications in high-ranking journals came from just a few professors, who began their international training some years before (e.g., pioneers out of the *Economia Aziendale*) and thus had gained knowledge of international patterns and established relationships with powerful schools of thought all around the world.

Second, the knowledge related in these published papers began to extend beyond the Italian framework and key concepts of the Italian school – usually taken for granted in Italian publications. As the references cited by these papers show, older Italian schoolmasters either did not make up the major portion of citations or were not quoted at all. This trend was new to Italian accounting research. The progressive disappearance of such references shows how these traditional sources progressively were losing power and recognition among scholars trying to move beyond domestic boundaries. The new system of knowledge – as manifested in publications typical of the first decade of the new century and with the exceptions of the few papers in well-ranked outlets – was not yet embracing the quality norms of international research. The theoretical frameworks continued to be relatively weak or absent in their initial attempts to reach an international stage. A way to reach an international audience was to co-author papers, a tactic strongly discouraged in the previous era (Antonelli and D’Alessio, 2014) but now increasing (Palumbo, 2011). The progressive replacement of the Italian paradigm with internationally accepted theoretical frameworks did not involve attempts at reconciliation, despite the preferences of some older professors. Young researchers instead seem to have recognized that international journals have their patterns, to which older Italian paradigms do not apply. Thus two kinds of publications progressively coexisted but remained absolutely unrelated: those that still relied on the Italian paradigm and those that adopted international ones. However, accounting innovation began to replace the former with increasing amounts of the latter.

In addition, changes to the power system in Italian academia received support from circumstances associated with a strong, external, normative coercion that affected accounting (see also Antonelli and D’Alessio, 2014). First, a 2005 law (n. 230/2005, at Art. 1, paragraph 17) anticipated full professors’ a quiescence by establishing a retirement age of 70 years, and another law in 2007 (n. 244/2007, at Art. 2, paragraph 434) cancelled the five-year period (“fuori ruolo”) before their definite retirement at the age of 75 years. In this previously available period, full professors, free

of teaching or student supervision responsibilities, could completely devote themselves to reinforcing their power relations with other colleagues, especially because of their eligibility as recruitment commissioners. By eliminating this period, the laws encouraged some important progenitors of academic genealogies to retire, including a group of professors who began their university careers in the same period, when massive hiring took place (as discussed previously). Second, all academic disciplines became subject to a national, scientific production evaluation system that considers the ranking of journals in which articles get published (121/2008 Law, settled with a Ministerial Decree on 19 March 2010 and pertaining to 2004–2008). The effects of this shift already have been noted for accounting and management studies (Palumbo and Santini, 2011). The system rewards international publications and penalizes non-refereed publications, opening the way to strong innovations in Italian accounting traditions; even if international publications by Italian scholars constitute only about two per cent of the total papers in those journals, contributions from Italy are generally growing faster than those from other countries, especially in financial and management accounting (Palumbo, 2011). Third, new rules define eligibility for associate and full professors (Presidential Decree n. 222/2011, Ministerial Decrees n. 76/2012, and Directorial Decree n. 222/2012). Monographs and book chapters can represent scientific productions, but candidates also must demonstrate international research output (at least one article for associate professors and two for full professors). In addition, they are rewarded for publishing in top international journals. The power system that once blocked new paradigms has been dismantled; the new normative-regulatory system instead “requires” (not simply favors) international debate and comparisons as necessary to gain access to an academic career.

This metamorphosis did not produce a paradigmatic innovation but instead “unlocked the cage”, granting Italian scholars an option to embark on analyses of theories and models that are typical of different international contexts. Thus Italian scholars can innovate their scientific production by using multiple theoretical models, drawn from international literature, without necessarily excluding a traditional Italian foundation. It has been more than 85 years since Zappa’s paradigmatic revolution. Now it is being overcome, almost without having ever been denied or validated abroad.

## Discussion and conclusions

This article investigates the process of isolation that took place in the context of Italian accounting research during the twentieth century. Our aim has been to highlight how this process occurred and started to be overtaken, as an effect of the interplay between a system of knowledge embedded in a paradigm and the power exerted by academia to protect this paradigm. The case of Italian accounting research should be of interest internationally, because the interplay of knowledge and power seemingly can create a “scientific lock”, unable to admit real communication among different paradigms and limiting the possibilities for producing knowledge through debates among scholars belonging to different academia.

For example, after the shift toward Zappa’s paradigm, knowledge innovations occurred only inside that paradigm, even as, in the international arena, major changes in methods, topics and approaches took place (Baker, 2011; Hopwood, 2008; Locke and Lowe, 2008; Williams et al., 2006). But contrary to other social sciences (including economics), Italian accounting has ignored research other than that closely linked to its dominant national paradigm. We interpret the process of endo-paradigmatic innovation as a result of two connected forces:

1. The nature of Zappa’s paradigm, with its essential characteristics, methodological approach, research objectives, and contents. It supported the development of a wide concept of business administration studies and the adoption of several different research designs

(Mattessich, 2008). Such circumstance did not require scholars to investigate new paradigms but instead encouraged them to adopt the existing one.

2. The power attributed to scholars whose major research field was accounting. This assignment reinforced the tendency to barricade and defend the paradigm from intrusions by economics and other social disciplines, to avoid contamination between them and the new business administration science derived from Zappa's model. They excluded themselves from any international debate, where the notion of *azienda* remained unknown, as was the idea of firms as "economic and social institutions where the economic activities take place" (Onida, 1965: 3).

Neither issue on its own can explain Italian isolation. The former factor cannot be the only reason; any dominant paradigm, even if based in a business administration science and not in theories coming from different fields, such as economics or finance, would have been affected by other disciplines and international debates, if not adequately defended by academia. The latter also cannot provide an explanation on its own, because if a paradigm is too tight and does not allow for the development of a comprehensive view of the phenomena, or else is too limited in its methods or objects of analysis, it would be difficult to protect. Researchers benefit from some degree of freedom in choosing and developing their analysis. As asserted by Foucault (1980), the system of knowledge is linked in a circular relation with the system of power that produces and sustains it.

Following a Foucauldian genealogical framework, we argue that innovation beyond the paradigm has been prevented by the interpenetration of power with structures of knowledge. The paradigmatic foundation established differentiation from the past but also from research mainstreams in other countries. The holistic vision and the idea of a new model fostered by the *Economia Aziendale* that can fully investigate firms and other economic organizations – an undeniable scientific innovation at the time – prompted subsequent cultural schemes that sought to explain the life and reasons for organizations' financial equilibrium, in a way not yet explicable by micro- or macro-economic theories. In turn, it became a widespread idea of cultural self-sufficiency among Italian accounting scholars, one perceived not only in Italy (by professors from other disciplines) but also abroad (Mattessich, 2008). Italian accounting researchers' desires to study organizations and institutions with models not borrowed from other disciplines (e.g., economics, in the case of Zappa's revolution) further confirmed the perceived originality and specificity of such models. The progressive separation from theoretical frameworks usually adopted by accounting scholars worldwide created a "local" particularism in Italian accounting studies, leaving Italian researchers satisfied to use an approach informed by their idea of the well-being of the *azienda* over the short, medium and long terms (Viganò and Mattessich 2007; Viganò, 2000). According to Lukka and Kasanen (1996), localism is widespread in accounting studies and perceived as a goal for scholars who seek to develop research topics that refer to their national context with local co-authors. They argue that localism in accounting can coexist with theories published in international journals. However, this is not the method adopted by Italian accounting scholars, who did not seek to examine local topics using internationally recognized approaches. Instead, for example, the Italian journal *Economia Aziendale Review* aimed to present the *Economia Aziendale* system of knowledge to foreign academics, not open local disciplines to international approaches.

The defense of the paradigm required an absolute orthodoxy, established by a binomial system of truth and power that was able to control local schools and individual scholars, especially the youngest of them. This system was institutionalized through: (1) definite criteria for publications to be presented to academic competitions for career advancement (with preferences for books and chapters rather than articles published in academic journals), judged and discussed first at a local level, especially by leading scholars in local seats; and (2) rules settled for the academic competitions, to

recognize eligible new scholars. Thus, a long, non-paradigmatic innovation characterized the Italian accounting experience, starting from the early decades of the twentieth century to recent times.

Evidence of interrelations between knowledge and power are also present in the first decade of the twenty-first century, though the context of accounting research has been changing. The new rules aim at the internationalization of Italian research, such that they diminish the power of older Italian professors accustomed to producing only domestic publications and enhance that of the few scholars who began to publish internationally before this practice became “mandatory”. Younger scholars also are obliged to publish in international journals if they hope to receive positive evaluations of their research and participate in academic competitions. Progressively, they adopt the Italian paradigm less and less, and research processes appear mostly driven by younger scholars who look outside Italy for new capabilities and streams of research, as well as to find useful new connections and relationships, beyond what their Italian schoolmasters can offer. The status of older professors, for the first time, is not linked to their knowledge, and their leadership role is being revised. The objective measure of publications in ranked journals and the progressive substitution of monographs with refereed papers have contributed progressively to changing the expected norms for and outcomes of academic research.

The lessons from the Italian case also reveal that a lack of communication among scholars belonging to different research streams can produce powerful effects. When the power of a genealogy of scholars leads them to “adopt” a paradigm, such that it becomes strictly co-essential with the scientific development of the discipline, new research is possible only inside the paradigm. The result is knowledge innovation that we call “endo-paradigmatic”. The possibilities and spaces for new scientific productions remain largely within the dominant paradigm, and we further note:

- Scientific debates with scholars from schools with “embedded” paradigms are more difficult, because they must use the same models to investigate environmental and organizational facts; scholars belonging to different schools use languages that tend to be incomprehensible to one another.
- Power systems continue to enforce the protection of the same paradigm, with the final purpose of defending the genealogy of scholars within it.
- Academic schools tend to isolate themselves from the scientific debate taking place outside them.

The “isolation” suffered by Italian scholars has more than geographical or linguistic origins. The use of the same language and belonging to the same nation may play a role in the process of isolation, but it also can happen inside academia, formed by scholars of different countries or using the same language. The problem is not the degree of internationalization of a scientific debate but rather the use of only one underlying paradigmatic model by a single community, which may end up using that unique paradigm as an instrument of power to drive (or limit) innovations to the boundaries of the paradigm itself. If, instead, a community appears more “tolerant” of different perspectives or allows investigations of reality to use different approaches, it can better open itself to a wider comparison and thereby foster knowledge innovations (Broadbent and Unerman, 2011; Hopwood, 2008; Lukka, 2010; Malmi, 2010).

This study thus contributes to accounting history literature in several ways. It proposes a critical interpretation of a particular Italian situation, noting the reasons for both “blocking” the international debate and “unlocking the iron cage”, as is occurring recently among scholars seeking internationally shared perceptions (Lukka, 2010; Mattessich, 2008). Our study offers a “warning” to schools, all over the world, that might be dominated by a single paradigm and regimes of power

that discourage communications across different streams (Messner et al., 2008). We test a Foucauldian genealogical perspective, and the “power–knowledge” connection, to detail the evolution of accounting studies. With this method, we explain the ability to progress within an established paradigm (endo-paradigmatic innovation), search for reasons for the extended failure to change a paradigm, and explicate the birth of a new paradigm. Thus a Foucauldian genealogical perspective could provide a basis for extensions of this analysis to other national situations, including those that suffered from cultural isolation, to expand research in comparative international accounting history, as well as nations that are not yet characterized by isolation but that limit discussions among accounting scholars in different schools.

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