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# Discourse, counter-discourse and the evolution of accounting theory in 19<sup>th</sup> century Italy

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## Abstract

- **Purpose.** The study focuses on the interrelations between dominant discourse, counter-discourse and accounting theory in 19<sup>th</sup> century Italy when the country was undergoing a period of intense socio-political change which led to its unification in 1861.
- **Design/methodology/approach.** The study draws upon the work of Foucault on procedures for the control of discourse to investigate how specific understandings of accounting become dominant in a particular socio-economic context and are then replaced by others when such context evolves.
- **Findings.** Before Italian unification, when the country was under the influence of foreign powers, procedures for the control of discourse ensured that French theory, especially Edmond Degrange's 'five accounts theory' was dominant. This changed with the unification of Italy, when the transformed socio-political context enabled the formation of a counter-discourse which supported the rise of original Italian theory, led by the work of Francesco Marchi.
- **Research implications.** The paper shows how accounting theories and their success are intimately linked to dominant discourses in a society. New theories can replace dominant ones even if they are not necessarily progressive or better serve the needs of business in the context in which they rise.
- **Originality/value.** The study is the first to document the process through which new accounting theories come to the fore and explicitly link it to power and discourse. The paper unveils the discursive mechanisms and shifting power relations behind the emergence of a dominant discourse and the formation of a successful counter-discourse that challenges it. It also shows that the emergence of new accounting theories is not the result of a 'Darwinist' process which ensures 'the fittest survival', but is significantly affected by power arrangements, discontinuity and social struggles.

**Keywords:** Degrange, Marchi, Discourse, Power, Accounting theory, Italy

## Introduction

Accounting thought has come a long way from the first treatises which sought to systematise accounting in the 15<sup>th</sup> century to today's digital world. This complex journey was enabled by the work of a wide array of personalities, who sought to develop concepts and theories that met the needs of their time (Coronella and Maran, 2024; Deaconu and Filip, 2017; Näsi et al., 2014). Such contributions have been the target of studies by scholars interested in tracing the evolution of accounting thought and identifying crucial moments which gave rise to modern accounting practices (Antonelli et al. 2020; Antonelli and Sargiacomo, 2015; Bloom, 2021; Coronella et al., 2017; Costa et al. 2024; Daff, 2022; Halabi, 2024; Hoffmann and Zeff, 2024; Sangster 2021).

These studies acknowledge in varying degrees that social arrangements and power mechanisms underlie accounting development, but do not investigate in detail the process and conditions which influence the success of a theory over another. Work on the development of accounting theories is often more or less directly informed by a narrative of continuous progress towards 'better' practices that cater to the needs of an increasingly complex society (Littleton, 1966). Such readings ignore the impact of discontinuity, chance and social struggles and end up diffusing a 'Darwinist' idea of accounting theory according to which individuals "choose the theory which best holds its own in competition with other theories; the one which, by natural selection, proves itself the fittest to survive" (Watts and Zimmerman, 1986, p. 12). As a result, the success of theories is believed to be almost exclusively linked to their technical precision, ability to mirror external phenomena in a reliable fashion and usefulness to their users, especially business (Ji and Lu, 2016; Watts and Zimmerman, 1986). This article problematises such beliefs by recognising that, in studying the rise of theories on accounting, "researchers should understand the aspirations of people and their context" (Chabrak, 2012, p. 456). This implies investigating the development of accounting theory in relation not only to its technical aspects, but also to the power relations and discourses that characterise a society at a given time. The paper does so by focusing on the revealing case of the evolution of accounting theory in 19<sup>th</sup> century Italy.

Given its rich accounting tradition (Coronella, 2014), Italy is an interesting site for investigation. It is the country where double-entry bookkeeping, an accounting method still in use today, was first conceived and developed. Moreover, Italian authors had been at the forefront of accounting theory and practice until the 17<sup>th</sup> century (Melis, 1950; Peragallo, 1938). At the end of the 17<sup>th</sup> century Italy was divided into several small States. Although this was not a new situation, in this period two of the States that had been beacons of culture in Italy and abroad, the Republic of Venice and the Grand Duchy of Tuscany, were in a state of socio-economic decline (Melis, 1950). At the same time, Spain and Austria controlled many of the remaining parts of the Italian territory. Napoleonic wars and the subsequent Congress of Vienna further impacted the cultural and economic life of the country. As a result, the 18<sup>th</sup> century and the beginning of the 19<sup>th</sup> century were a period of decline for Italian accounting studies (Ceccherelli, 1915; Masi, 1997; Melis, 1950; Privitera, 2003). On the contrary, this epoch witnessed a parallel rise of French authors, whose work exerted significant influence on the development of accounting theory in Europe, to the point that the 18<sup>th</sup> century has been labelled "le siècle comptable" of France (Vlaeminck, 1956, p. 139). Among French authors, Edmond Degrange was probably the most influential, and his work spread well beyond the borders of France (Hoffmann and Zeff, 2024). In Italy the work of Degrange quickly became a reference point, an effect which lasted well into the 19<sup>th</sup> century, with many Italian authors adopting his theory with little or no variation. The influence of French theory in Italy lasted until Italian unification in 1861, which represented a political upheaval that had a significant impact on cultural production as well. Amidst this turmoil, Francesco Marchi was determined to end French 'domination' by restoring Italian theory to a prominent place in the accounting landscape of Italy. This study analyses how French accounting theory made its way into Italy and came to occupy an important place and, especially, the process through which such domination came to an end in the political, cultural and economic context of Italian unification.

The study is based on a critical analysis of the works of French and Italian authors, especially Degrange and Marchi. The ways in which the work of French and Italian theorists spread in Italy by means of accounting treatises, specialist journals and educational programmes in high schools has also been investigated. To achieve its goals, the paper has drawn upon the Foucauldian concept of discourse and its interrelation with power relationships (Foucault, 1972, 1978). To Foucault, it is power that encourages certain discursive practices to spread in society and at the same time it is through discursive practices that dominant values are disseminated and legitimised (Bigoni et al., 2024). Consistently, the study investigates the procedures that controlled the evolution of accounting discourses and counter-discourses in the context of shifting power relations in 19<sup>th</sup> century Italy.

The study contributes to the accounting literature that has mobilised the Foucauldian concept of discourse (Bigoni et al., 2021; McSweeney and Duncan, 1998; Papi et al., 2019; Stacchezzini et al., 2023) by offering a finer-grained analysis of the dynamics linking discourse and counter-discourse. Studies that have embraced Foucault's understanding of discourse have mostly focused on accounting as a discursive practice which has been exploited to legitimise specific values and beliefs (Bigoni et al., 2021; Cooper and Ezzamel, 2013; Ezzamel et al., 2007; Hooper and Pratt, 1995; McSweeney and Duncan, 1998; Spence, 2007). Fewer studies have attempted to shed light on how accounting can be instrumental in enabling the formation of counter-discourses, which problematise current power structures (Papi et al., 2019; Stacchezzini et al., 2023). Recognising how there are "very few attempts to investigate accounting as a means to oppose dominant discourses and establish a counter-discourse, which can potentially challenge existing power relations" (Bigoni et al., 2024, p. 375), the paper investigates the process through which a discourse becomes dominant and is then replaced by a counter-discourse. Therefore, the article unveils the discursive mechanisms and shifting power relations behind the emergence of a dominant discourse and the formation of a successful counter-discourse that challenges it, within the context of existing socio-political arrangements. The paper is one of the few studies that conceives discursive practices as both an instrument of power and an effect of power. Moreover, the study contributes to the literature on the development of accounting theory by offering a new perspective that goes beyond the study of an individual intellectual's contribution to this process (Antonelli et al. 2020; Bloom, 2021; Burrows, 2019; Daff, 2022; Halabi, 2024; Rangone et al. 2024; Sangster 2021). It does so by explicitly linking the emergence of new accounting theories to discursive formations which are intimately linked to power arrangements. The work therefore provides a reconstruction of the mechanisms enabling the diffusion of accounting theories and how they are rooted in the power relations established in a specific political and cultural context. The study shows how the evolution of accounting theory is not an uncomplicated process leading to increasingly 'reliable' and 'useful' theories that meet the needs of the economic context in which they rise (Littleton, 1966; Watts and Zimmerman, 1986). Such a view underestimates the effects of power relations and how new accounting discourses emerge not because of their intrinsic, progressive value, but because of the 'combative power' attributed to them by dominant socio-cultural arrangements.

The remainder of the paper is organised as follows. The next sections provide a review of the literature and the theoretical framework informing the study. These are followed by the method adopted in carrying out the research. Subsequent sections detail the historical context in which the work of Degrange and Marchi emerged and spread in Italy. These findings are then discussed before conclusions are drawn.

## **Literature review**

The development of accounting theory has been driven by the work of several scholars and practitioners who contributed to enabling the evolution of accounting in a way which sought to support the needs of business and society. Research on the development of accounting theory has seen a significant presence of biographical studies that have shed light on the personal and professional profiles of individuals who distinguished themselves in a variety of roles, from university professors to members of accounting bodies and even 'simple' merchants and practitioners (see

Halabi, 2024; Sangster 2021; Daff, 2022; Bloom, 2021; Burrows, 2019; Moehrl et al., 2022). Other studies, although still focusing on the life and work of specific individuals, have examined the political and socio-cultural context in which these actors lived, in order to understand how they contributed to the debates on accounting thought at their time and enabled the diffusion of specific theories and practices in different countries (Halabi, 2024; Rangone et al. 2024; Antonelli et al. 2020).

Recent studies have moved beyond investigating the contributions of specific individuals to accounting thought, instead engaging with a broader analysis of the conditions under which accounting concepts and theories emerged (Coronella and Maran, 2024; Costa et al. 2024; Robson and Ezzamel, 2023). This body of research shows how changes in the socio-economic context are important stimuli for intellectuals to reflect on the needs of business and the society in which they live and shape accounting accordingly (Coronella and Maran, 2024; Deaconu and Filip 2017). By analysing the divergent development of accounting thought between Italy and the United States from the 1960s onwards, Costa et al. (2024) stressed the importance of the position held by promoters of specific theories in the political and civil society of their time. In particular, membership of the main accounting bodies responsible for standard setting in a country is crucial for ensuring that specific views of accounting are consolidated and diffused (Costa et al., 2024). Nevertheless, other work has shown how, beyond standard setting bodies, holding positions in institutions concerned with cultural production, such as universities and socio-cultural movements, can be a relevant factor in influencing the development of accounting theory (Robson and Ezzamel, 2023).

Other studies have moved away from the work of specific individuals by studying the evolution of accounting within specific organisations. This work has shown that accounting change is often driven by the need to address changes in the environment in which an entity operates and organisation-specific needs (Dobija, 2018; Edwards et al. 2002; Fleischman and Tyson, 1998; Funnell, 2005). For example, Dobija (2018) investigated the evolution of accounting and control systems that occurred within the English East India Company in the 17<sup>th</sup> century, when it needed to monitor resource management in distant locales. Other studies have focused on the evolution of management accounting practices in factories (Edwards et al. 2002; Fleischman and Tyson, 1998). This work has been more or less directly fuelled by an understanding of the evolution of accounting as driven by environmental factors which then resulted in more efficient, reliable practices that better served the needs of business. This was not the case in 19<sup>th</sup> century Italy when the evolution of accounting theory was linked to the changing political scenario and related discourses.

## **Theoretical framework**

In the view of Foucault (1980, p. 93), power relations cannot “be established, consolidated nor implemented without the production, accumulation, circulation and functioning of a discourse”. Discursive practices identify the legitimate ways of speaking, writing and thinking about a specific object of knowledge, and at the same time they rule out any alternative possibility to do so; as a result, they work both in productive and inhibiting ways (Foucault, 1972). Discourse and power are therefore interrelated, so much so that Foucault (1978) noted how discourse is both an effect and an instrument of power. As a result, elites seek to control the production of discourse by means of specific practices which ensure that dominant discourses are consistent with their interests: “in every society the production of discourse is at once controlled, selected, organised and redistributed according to a certain number of procedures, whose role is to avert its powers and its dangers” (Foucault, 1972, p. 216). Several of these practices are also relevant to accounting discourses as they can favour or constrain the rise of new accounting theories.

An elusive procedure for the control of discourse is the opposition between *true and false*. Foucault believed that truth is contingent; however, he was not suggesting that all truth-conditions are the same, merely depending on the interpretative perspective or context, but that they are part of a very specific set of historical and socio-political circumstances (Hook, 2001). Truth is therefore a product of power and the result of practices of veridiction, whereby specific sentences, concepts or theories

gain truth value as they are consistent with the dominant worldview (Pasquino, 1986). Consistently, truth formation depends on a series of institutions and practices such as pedagogy, publishing houses, libraries, learned societies and the education system, which both constrain and renew the flow of discourse (Foucault, 1972). The more a discourse can ground itself on ‘the true’, the strongest it will be. As noted by Said (1983, p. 216): “the will to exercise ... control in society and history has discovered a way to clothe, disguise, rarefy and wrap itself systematically in the language of truth, discipline, rationality, utilitarian value, and knowledge”, with such a language the equivalent of discourse.

The presence of *commentaries* and the principle of the *author* also assist in controlling the circulation of specific discourses. Commentaries represent new texts, which nonetheless often refer back to the original text where a specific discourse started to develop. Commentaries enable the circulation of a society’s main narratives and texts in a new form. They enable “the reappearance ... of the text commented on ... [and represent] a lyrical dream of talk reborn, utterly afresh and innocent, at each point, continually reborn in all its vigour” (Foucault, 1972, p. 220). Commentaries allow individuals to say something new and therefore create new discourses, but only as long as the original text is uttered and therefore re-circulated. As a result, even though commentaries present themselves as something ‘other’ than the original text, they end up reproducing the same discourses and meanings that dominate a society. The principle of the *author* ensures the unity and coherence of text and represents a grounding point for the veracity of certain statements (Hook, 2001). As explained by Foucault (1972, p. 222) “[c]ommentary limited the hazards of discourse through the action of an identity taking the form of repetition and sameness. The author principle limits this same chance element through the action of an identity whose form is that of individuality and the I”. Not only does the author reinforce certain discourses in a society, but at the same time these discourses give some authors a privileged position in such society (Foucault, 1977b).

Other procedures for the control of discourse are those which enable a *rarefaction* among those allowed to speak. To Foucault (1972), not all areas of discourse are open and accessible to all speaking subjects for some of them allow access only to selected individuals. Procedures of rarefaction mean that the speaking subject must satisfy certain conditions to be qualified to speak, which results in a limited number of individuals allowed to speak on a particular topic. The presence of such procedures implies that the production of statements needs to fit into a certain theoretical field and employ specific notions and techniques for them to be accepted. They also bind individuals to certain types of discourses whilst at the same time bar them from all others: for example, philosophical and scientific doctrines require “the recognition or the same truths and the acceptance of a certain rule - more or less flexible - of conformity with validated discourse” if a subject is to be allowed to engage in discourses that pertain to that area of knowledge (Foucault, 1972, p. 226).

Despite the presence of procedures for the control of discourse, Foucault warned against a simplistic understanding of the relationship between discourse and power. He explained that “discourses are not once and for all subservient to power or raised up against it, any more than silences are ... Discourse transmits and produces power; it reinforces it but also undermines and exposes it, renders it fragile and makes it possible to thwart it” (Foucault, 1978, pp. 100-101). Discourses can be reappropriated by those seeking to resist the exercise of power, thereby giving rise to counter-discourses by those who are marginalised by dominant discourses. Counter-discourses come to the fore when a discursive space is opened for those who were previously silenced and can now talk back, a process which is facilitated by the appearance of new texts, which causes existing discourses to evolve (Hardy and Phillips, 2004). Procedures for the control of discourse can then be activated to ‘protect’ the new discourses that have come to the fore.

Counter-discourses are political and affect existing power relations although they are not necessarily progressive or liberating (Moussa and Scapp, 1996). The development of new discourses by those subjugated by dominant ones “is more a question of increasing the *combative power* of potentially subversive forms of knowledge than simply attempting to amplify their ‘truth-value’; more a tactics of sabotage and disruption than a straightforward head-to-head measuring up of a supposed truth with a ‘truer’ counter-example” (Hook, 2001, p. 536, emphasis in original). As a result,

in undertaking an analysis of discourse and its material effects in society it is important to link discourse to the overarching network of power relations (Said, 1983), thereby giving prominence both to text and the surrounding context in which discourse is developed (Fairclough, 1993). In this situation, intellectuals are not called simply to ‘raise awareness’, but to realise how they are themselves part of the existing system of power and challenge and undermine power where it is scarcely visible, especially in discourse (Foucault and Deleuze, 1977).

## Method

The study adopts a qualitative methodology, based on an interpretive approach to primary and secondary sources. The work started with an examination of the political, cultural and economic context of 19<sup>th</sup> century Italy, with particular attention for the power arrangements in place before and after Italian unification. Such analysis was carried out by means of secondary sources on Italian political and economic history (see Caizzi, 1965; Clough and Rapp, 1984; Seton-Watson, 1967; Kemp, 1988). Since the unification of Italy also paved the way for the country’s cultural independence, secondary sources which engaged with the cultural life of 19<sup>th</sup> century Italy, and in particular with accounting, were accessed (see Brambilla, 1901; Masi, 1997; Melis, 1950; Privitera, 2003). Such preliminary investigations provided an understanding of the main historical events and cultural background which influenced the development of discourses around accounting in 19<sup>th</sup> century Italy.

Following the identification of the socio-economic context of 19<sup>th</sup> century Italy, the work focused on the investigation of practices for the control of discourse which influenced the ways in which accounting discourses spread in the country. Foucault (1972) stressed the importance of the principle of the *author*, as different authors enjoy different, potentially privileged ‘speaking rights’ which enable their meanings to be disseminated more easily in society. The analysis of secondary sources, along with the authors’ own knowledge of Italian accounting history, led to the identification of the main authors (and their theories) who exerted the most influence on accounting studies in the period under investigation. The work of Edmond Degrange (1804, 1806; Degranges, 1837) and, later, that of Francesco Marchi (1867) stood out. Primary sources (see Tables A1, A2 and A3 in supplementary material) were then investigated through a close reading method (Amernic and Craig, 2017). The process started with an analysis of theories developed by Degrange and Marchi, with attention also paid to any re-editions of their books, which provided further evidence of their impact. In particular, consistent with the literature that engaged with the analysis of accounting theories (Alfieri, 1902; Coronella, 2007), we identified an accounting theory by means of its main tenets, starting from the understanding of accounting mobilised within such theory. This represents the set of principles that presides over the definition of the accounts to be used, their nature and functioning. Another important tenet is the method used to record transactions. Although several bookkeeping methods exist, the main ones are double and single-entry bookkeeping. Such methods may have specific tools that are needed for their functioning: for example, for ‘traditional’ double-entry bookkeeping, the main tools are the journal and the ledger.

Such tenets have been mobilised in the analysis of Marchi’s and Degrange’s theories (Table 1). As it will be explained in the pages that follow, both Degrange and Marchi proposed a new interpretation of the personalistic understanding of accounting<sup>1</sup>. In terms of method, the work of Marchi was still grounded in Medieval double-entry bookkeeping, with a specific account opened for any subject who engaged with the business. On the contrary, Degrange promoted ‘synthetic’ double-entry bookkeeping whereby all the accounts opened for the business’s debtors and creditors were summarised in a limited number of ‘general accounts’. Also analysed was whether the authors introduced any new tools that would guide the application of their work in practice, which just

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<sup>1</sup> Within such an understanding, which was dominant both in Italy and France in the 19<sup>th</sup> century, accounts were ‘personified’, hence each of them represented one of the individuals who engaged in transactions with the business - such as the banker, the cashier, the supplier etc. (Coronella, 2007).

Degrange did with his ‘journal-ledger’, whilst Marchi relied on the traditional books that characterise double-entry bookkeeping. In addition, also considered was the way in which Marchi ‘marketed’ his new theory. In particular, it was noticed how Marchi did not limit himself to developing a new theory but sought to present his work as a clear alternative to Degrange’s theory and, more broadly, to work by foreign authors.

### Insert Table 1 here

In the next stage of the research, the diffusion of the work of Degrange and Marchi was analysed. Consistently, the various translations into Italian of the work of French authors who took up and disseminated Degrange’s approach were systematised and mapped. Similarly, also analysed was the work of Italian authors of the time. This allowed the identification of what Foucault (1972) calls *commentaries* for the analysis focused on whether authors other than Degrange and Marchi were putting forward new theories or replicating the content of the work of Degrange and Marchi. At the same time, the analysis enabled an understanding of whether *rarefaction* (Foucault, 1972) was at play, whereby the adoption of specific accounting concepts and tools was essential to be considered within the ‘proper’ boundaries of accounting. As in the previous stage, the focus was on the identification of the principles and method guiding the keeping of the accounts suggested by authors being analysed, along with any practical tools they identified. In line with Amernic and Craig (2017), an iterative process was adopted as the results of the reading of work by French and Italian authors were reviewed and discussed to identify the key concepts and tools that authors were developing in their work, and if and how these authors were following the main tenets of the theory proposed by Degrange or Marchi. Beyond the technical content of the book, attention was also paid to any explicit reference to work by Degrange and/or Marchi. Such analysis enabled an understanding of the spread of Degrange and Marchi’s theories and whether a change in the dominant discourses took place in connection with the socio-political events of 19<sup>th</sup> century Italy. We are aware of the non-objective nature of such investigation for authors may not explicitly refer to Degrange or Marchi or even try to present some ideas as their own, even though they had been conceived by others before. At the same time, a perfect differentiation between authors who supported either Degrange or Marchi is not achievable for some authors changed their position over time, whilst others did not purely reproduce content from Degrange or Marchi, but may have introduced some minor variations of their own<sup>2</sup>. Our interpretation is not unique and is necessarily a matter of intersubjective agreement (Maran et al., 2023).

Our analysis of the diffusion of accounting theories in Italy was then complemented by an investigation of how they were disseminated by different institutions which, to Foucault (1972), play an important role in discriminating between *true and false* statements and in the process of truth creation. Publishing houses and education systems are particularly potent tools to influence, often in less obvious ways, the way of thinking of future generations (Moore and Rao, 2023). The presence of publishing houses in Italy was considered, along with secondary sources which identified the diffusion of accounting treatises and journals in the Italian language before and after Italian unification (Arena and Gambino, 1976; Ministero del Tesoro, 1889). This investigation aimed at providing evidence of the ‘vitality’ of accounting studies in Italy as showed by the appearance of new specialist journals or books. Importantly, the information provided by the Ministero del Tesoro (1889) enabled an understanding of the quantity of new accounting texts being published and whether they were new books or further editions of work that had appeared in the past. Moreover, such analysis also showed whether work by foreign or Italian authors was being privileged by publishing houses, which impacted the dissemination of accounting discourses in Italy. Also investigated were reforms of the education system in the Kingdom of Sardinia, the State which led Italian unification, and in the new Kingdom of Italy, with particular attention for the rise of specialist accounting schools and the

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<sup>2</sup> Some authors sought to suggest changes to dominant theories, but in doing so they were often reproducing the dominant theory itself, especially Degrange’s, with minimal variations, which in our interpretation did not amount to the rise of a new theory.

content of accounting programmes (Law of 13 November 1859, n. 3725; Royal Decree of 5 November 1876, n. 3511).

## **The dominance of French accounting theory in pre-unification Italy**

### *Political fragmentation and foreign cultural influence*

Following Napoleon's fall and the Congress of Vienna, the pre-Napoleonic States were re-established in 1815 with some adjustments. Italy was dismembered into ten States<sup>3</sup>. With few exceptions, these States found themselves under foreign influence, especially French. The Kingdom of Sardinia was governed by the House of Savoy, who had French origins and had spread the customs and traditions of France. With the sole exception of the Kingdom of Lombardy-Venetia, which was under the control of the Habsburgs of Austria, the other most important pre-unitary States were directly or indirectly linked to France (Kemp, 1988). The Papal States were completely dependent on France as the latter provided military protection, whilst the Kingdom of the Two Sicilies, although dynastically linked to Spain, had absorbed French institutions (Caizzi, 1965). Moreover, even after the fall of Napoleon, the civil, criminal, and commercial regulations in several pre-unitary Italian States still mimicked the French legal system to a large extent (Di Cimbrini et al., 2020; Maran et al., 2016). Lastly, the culture of the second half of the 19<sup>th</sup> century, also in Italy, was dominated by positivism, a school of thought arisen in France.

Foreign influence extended to the accounting domain. Brambilla (1901, p. 95) defined the first 60 years of the 19<sup>th</sup> century as "the epoch of foreign influences in Italy" in that "everything that came from abroad found good reception, translations and imitations". In the early 19<sup>th</sup> century, English, German, and even Armenian accounting books were translated into Italian (Ministero del Tesoro, 1889). This happened even when the originality and contribution of such work was quite limited. An example is Edward Thomas Jones's book entitled *Jones's system of book-keeping*. Jones's bookkeeping proposal met with considerable success, although it was nothing more than a new application of the single-entry method (Coronella, 2014, pp. 174-176). Its main contribution was the development of a new set of checks and balances that followed a precise numerical order and linked the various registers, particularly the journal and the ledger (Mari, 1996). Despite its limited originality, Jones's work (1815, 1816) was well received in Italy and even went through a second printing.

Nevertheless, it was work by French authors that occupied a truly prominent place. The first French author to achieve international fame was Matthieu de la Porte, who in 1685 published *La guide des négocians et teneurs de livres* (The guide for traders and bookkeepers) and, in 1712, *La science des négocians et teneurs de livres* (The science of traders and bookkeepers), which had numerous subsequent editions, even after the death of their author. In 1709 Samuel Ricard published his *L'art de bien tenir les livres de comptes en parties doubles* (The art of double-entry bookkeeping). These books were followed in 1721 by Bertrand-François Barrême's posthumous volume entitled *Traité des parties doubles* (Treatise on double-entry bookkeeping) (Coronella, 2014, pp. 123 and 171; Zan, 1994, pp. 273-276). The work that influenced accounting studies more than any other until almost the end of the 19<sup>th</sup> century, and not only in France and Italy, was published in 1795. This is Edmond Dégrange's (senior) *Tenue des livres rendue facile* (Bookkeeping made easy) which had numerous editions, many of them posthumous and edited by his son, also called Edmond Dégrange<sup>4</sup>. The book was translated into many languages, including Italian (Degranges, 1837). Many other French authors influenced accounting studies in Italy. Among others, the works of Jaclot, Jacquet, Deplanque,

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<sup>3</sup> These were: Kingdom of Sardinia, Kingdom of Lombardy-Venetia, Duchy of Parma and Piacenza, Duchy of Modena and Reggio, Duchy of Massa Carrara, Grand Duchy of Tuscany, Duchy of Lucca, Republic of San Marino, Papal States and Kingdom of the two Sicilies.

<sup>4</sup> Accounting historians normally call Dégrange's son 'Edmond Degranges'. However, his last name was originally spelled without the final 's'. When his father died, Edmond Dégrange junior added an 's' to his last name. Although father and son are often called 'the Degranges', the paper will refer to Edmond Dégrange senior as 'Dégrange' and to Edmond Dégrange junior as 'Degranges'.

Poitrat, Trémery, and Garnier have been translated into Italian, and in some cases had numerous editions. However, most of them were followers of Degrange and replicated the latter's theory, sometimes with minor adjustments that did not change the substance of Degrange's work.

The relevance and reach of French books were far superior to those by Italian authors. The scarce visibility of Italian authors was partly due to the limited circulation of their works. Whilst French authors were well-known and enjoyed significant sales, until 1861 markets for Italian authors were restricted, almost exclusively local. As a result, even the most important and representative work hardly went beyond the borders of the regional State in which its author resided. Accounting treatises by Italian authors that appeared before Italian unification were mostly published in the north of the country. Half of these treatises were published in the Kingdom of Lombardy-Venetia, whilst in the Kingdom of the two Sicilies, where the Italian translation of Degrange's work first appeared, only two books by Italians were published (Gandolfi, 1858; Marzo, 1859), which offered nothing more than a repetition of the principles of Degrange's theory. Moreover, unlike translation of French books, most works by Italian authors had not been conceived to be used as textbooks, but mostly as an attempt to divulge accounting thought and techniques. With very few exceptions, such as Francesco Villa's (1850) *Elementi di amministrazione e contabilità* (Principles of administration and accounting), most books by Italian authors were never republished after their first edition. This made their presence on the market even less significant. The situation for Italian authors further worsened with the Law of 13 November 1859, n. 3725, the so-called 'Casati Law'. The Casati Law reformed the education system of the Kingdom of Sardinia, and formed the basis for the education system of the future Kingdom of Italy. It introduced for the first time 'technical schools', which were vocational schools that students could attend after primary school. As part of the teaching programme of the course in 'accounting' offered to first-year students were "the origin of the general accounts" and the "main subdivision of the general accounts", which were clearly based on Degrange's 'five accounts theory'.

### *Edmond Degrange's 'five accounts theory'*

Edmond Degrange (1763 – circa 1826) played a crucial role in the development of accounting in Europe even though he never taught accounting for he was a 'simple' trader. Thanks to his experience in commerce, he developed a simple and effective theory which will be later labelled 'five accounts theory'. Although it was not an entirely new theory (Ceccherelli, 1915; Melis, 1950), it was Degrange who managed to systematise the principles introduced by other authors and reduce to five the 'general accounts' that are linked to the 'main objects of commerce', which to Degrange were: *Marchandises* (Merchandise), *Argent* (Money), *Effets à recevoir* (Securities receivable), *Effets à payer* (Securities payable), *Profits et pertes* (Profit and loss). Such titles will be kept by Degranges, with the only exception of the 'Money' account which will be re-labelled 'Cash'. These five accounts represented the 'accounting interface' of the entrepreneur: debiting or crediting any of these accounts was the equivalent of debiting or crediting the owner. The overarching rule informing the functioning of the system was equally simple: "debit the account of the person who receives and credit the account of the person who gives" (Degrange, 1806, p. 6).

Edmond Degrange is also known for the invention of the *Journal-Grand-Livre* (the journal-ledger, see Table 2), an innovative tool in which the journal and the ledger were merged (Degrange, 1804). The use of the journal-ledger and the five general accounts enabled 'synthetic' or 'synoptic' double-entry bookkeeping as opposed to 'traditional' or 'analytical' double-entry bookkeeping. The latter had been in use since the Middle Ages, employed several accounts (one for each subject/object) and was more complex to understand and use. The basic principle of the journal-ledger is the same as that of double-entry bookkeeping. Nevertheless, accounts were not organised systematically and chronologically in different books (the ledger and the journal respectively), but synoptically or in tabular form in a single document. In its most popular form, the first four columns of the document represent the 'journal section', thereby showing the transaction number, the date, a description of the

transaction and the amount of money involved. The columns that follow are the ‘ledger section’ where the five general accounts are presented, each with its debit and credit columns.

### **Insert Table 2 here**

In Degrange’s original idea, the five general accounts were followed by a sixth column labelled ‘diverse accounts’ which included all other entries which could not be recorded elsewhere, such as those relating to capital, assets and allowances. Lastly, there was a final column for totalling, which was subsequently removed. The invention of the journal-ledger is strictly linked to the invention of the five accounts theory, which is required for the accounting book to be viable. Thanks to this innovative book it was possible to draw up the journal and the ledger at the same time by using in the ledger section the same amounts presented in the journal section. The journal-ledger allowed any reader to appreciate at a glance the financial position of the business.

Although the five accounts theory was not flawless and completely rational, it was well received in Italy thanks to its simplicity, as it involved fewer accounts than the ‘Italian method’ of bookkeeping (Melis, 1950). However, such reception is also due to the political situation of the country, whereby foreign influences were significant. It is therefore not surprising that at least until Italian unification, Degrange’s work was extremely popular. The Italian translation of his main book was printed 11 times, the first of which appearing in Naples in 1837 (Degranges, 1837). So popular was the work of Degrange that even books written by him on other topics were very well received. Six editions of his book on business correspondence were published in Italy (Degranges, 1858). Further impetus was provided by the diffusion of work by other French authors who followed the five accounts theory, especially Deplanque, with seven Italian editions of his book, Jaclot (four editions), and Trémery (three editions).

Most Italian authors adopted Degrange’s approach and replicated it with minimal variations, thereby contributing to spreading French theory. Filippo Parmetler (Parmetler, 1863), Leopoldo Queirolo (Queirolo, 1863-65), Giambattista Scotti (Scotti, 1857), Niccolò Introna (Introna, 1860), Carlo Marzo (Marzo, 1859) and Felice Serventi (Serventi, 1866) are notable examples. Interestingly, none of these Italian authors referred to Degrange in their work, even though their books provide explanations and applications of five accounts theory. It appears that such theory had become ‘naturalised’, the taken for granted way of talking about accounting. Niccolò Introna (1860) even went as far as declaring that readers will surely prefer his work to that of foreign authors, for double-entry bookkeeping was invented in Italy and cannot be studied in some foreigner’s treatise. Nevertheless, Introna mimicked Degrange’s five account theory with no variations: in an echo of the basic principle of five accounts theory, he stated that “the person or account which receives must be debited, and at the same time the person or account which gives must be credited (Introna, 1860, p. 59). At the same time, his work was based on five general accounts, namely ‘cash’, ‘stock of merchandise’, ‘securities receivables’ ‘securities payable’ and ‘profit and loss’ (Introna, 1860, p. 58). Similarly, Scotti (1857, p, 474), when listing the rules for identifying a creditor and a debtor stated that “every account that receives owes that which gives”, again de facto repeating Degrange’s key principle. Other authors adopted Degrange’s five general accounts with minor variations: Marzo (1859, p. 23) identified ‘cash’, ‘merchandise’, ‘securities receivables’ ‘securities payable’ and ‘profit and loss’ as the main accounts to be used by a business, to which he added ‘current accounts’. Serventi (1866, pp. 159-160) clearly stated that the “business owner must never appear directly in the books of their business” but needed to use the ‘accounting interface’ represented by the Degrange’s five general accounts, to which he added ‘capital’. Adoption of Degrange’s work was not limited to his theoretical ideas, but extended to his journal-ledger. Some authors simply presented in their books Degrange’s journal-ledger and examples of its functioning using the usual five general accounts (see Scotti, 1857, pp. 678-679). Giovanni Bonanni introduced a ‘new’ document, the ‘inventory of books’, which he sought to ‘sell’ as his own original idea (Bonanni, 1834): nevertheless, such document was a minor variation on Degrange’s journal-ledger. Similarly, Pier Antonio Filippini developed his ‘journal of original entry’ as a concise version of Degrange’s journal-ledger (Filippini, 1863). The

dominance of French theory was such that Bariola (1897, p. 472) exclaimed: “in the first half of the XIX century, [Italian authors] could not compete for diffusion with Jaclot, Deplanque, [...] Parmetler and Queirolo. All the work by these authors was nothing more than a translation or reiteration of Degrange’s [...]. The general depravity was such that even in official school programmes the teaching of French theory was compulsory”.

## **Italian unification and accounting theory**

### *A new political and cultural environment*

The Kingdom of Sardinia annexed several of the small Italian States between 1859 and 1860, which led to Italian unification and the proclamation of the Kingdom of Italy in 1861. In 1866 the Kingdom of Italy conquered the northern territories under the control of the Austrian empire. Following the withdrawal of French troops from the city with the outbreak of the Franco-Prussian war, Italian unification was complete with the capture of Rome in 1870. With unification, Italy achieved the political goal of creating a single State, but failed to bring all areas of the country to the same level of economic development. In the second half of the 19<sup>th</sup> century Italian economy was largely based on agriculture, with a productive fabric primarily made up of modestly sized agrarian, commercial and artisan businesses. It was only in the northwest that the foundations were being laid for the development of what by the end of the 19<sup>th</sup> century and the beginning of the 20<sup>th</sup> century would become the ‘industrial triangle’, whose vertexes were the cities of Milan, Turin and Genoa (Caizzi, 1965; Clough and Rapp, 1984; Seton-Watson, 1967; Kemp, 1988). Italy was therefore a rather backward country which was slowly evolving and developing a new political and economic structure.

Nevertheless, unification provided significant stimuli to many fields, including that of knowledge. In the context of accounting studies, the unification of Italy provoked a strong reaction to French cultural dominance. This can be seen, even indirectly, from the large number of treatises published in Italy in that century. As it is clear from Giuseppe Cerboni’s list of accounting treatises published in Italy (Ministero del Tesoro, 1889), in the first 60 years of the 19<sup>th</sup> century 106 accounting books were published: an average of 1.7 a year, or one work printed every seven months, with several of them being translations of French books. The number of books published between the unification of Italy (1861) and 1888 (the last year considered by Cerboni’s work) was 411: an average of fifteen a year, or one book printed every 25 days. At the same time, in the first 60 years after Italian unification, 62 new journals devoted to accounting and business administration matters were founded (Arena and Gambino, 1976).

An important role in the diffusion of accounting thought and practice was played by the reform of technical schools and, from 1868, by the creation of high schools of commerce. A new section focusing on ‘Accountancy and Commerce’ was established for the first time in technical schools in 1865; therefore, technical schools could confer the specific diploma of Accountant and Expert of Commerce (Ferraris Franceschi, 2012a). The first Italian books written specifically to be used as textbooks appeared in those very years. The establishment of high schools of commerce, which had been conceived as a means for providing students with a more in-depth understanding of accountancy and economic subjects than could be obtained in technical schools, further contributed to the spread of accounting knowledge. The first institution of its kind in Italy (and among the first in the world) was founded in Venice in 1868, which was followed by those in Genoa (1884) and Bari (1886) (Ferraris Franceschi, 2012b).

The unification of the country also brought considerable mobility of authors and works. As noted before, the number of books on accounting soared after unification. Moreover, the diffusion of accounting treatises in the country grew, also thanks to the establishment of technical schools and high schools of commerce, which created a new market for them. Teachers themselves began to move to take up teaching roles in various parts of the country, thus ‘fertilising’ different territories and forming new students and followers. In addition, large, nationwide publishing houses began to rise,

such as Pomba in Turin (today's UTET) and Sonzogno in Milan. Works published in a certain city were no longer necessarily an expression of the author's operations in that city, but mostly of the ability of the publishing house in attracting new works and authors thanks to their national reach. In such a lively context, the work of Francesco Marchi provided important contributions to challenging the primacy of French accounting theorists.

### *Dismantling French dominance in accounting: the work of Francesco Marchi*

Francesco Marchi (1822-1871), who self-taught accounting, published in 1867 his first and foremost book with the revealing title *I cinquecontisti ovvero la ingannevole teorica che viene insegnata negli istituti tecnici del regno e fuori del regno intorno il sistema di scrittura a partita doppia, e nuovo saggio per la facile intelligenza ed applicazione di quel sistema* (The five accounts theorists, or the deceptive theory which is taught in the technical school of the kingdom and beyond around double-entry bookkeeping, and a new essay for understanding and applying such system easily, Marchi, 1867)<sup>5</sup>. The title of the book reveals how it was divided in two parts: the first was dedicated to dismantling five accounts theory, the second to the presentation of a new theory.

In stigmatising what he believed were the fundamental errors made by Degrange, Marchi de facto built on the French author's work. He started to develop his own theory from the personalistic understanding of accounting which had been made popular by Degrange through his work. Marchi stressed how, to the five account theorists, every account was attributed to the owner, from which the rule "debit the account of the person who receives and credit the account of the person who gives" followed (Marchi, 1867, p. 11). Marchi demonstrated that only one of these accounts, the 'profit and loss' account, related to the owner, whilst of the four remaining accounts two - 'Merchandise' and 'Cash' - related to objects, and two - 'Securities receivable' and 'Securities payable' - collectively to individuals other than the owner (for example the creditors of the business). From this point, he then departed from Degrange in developing a new understanding of the functioning of the accounts in an accounting system. He showed how 'behind' each account was always a 'consignee' of goods or a 'correspondent', whilst the owner could only be attributed the accounts relating to capital and its variations. As a result, accounts should be created for the owner, the correspondents and the consignees. Consistent with the personalistic understanding of accounting which inspired his work, in the view of Marchi (1867, pp. 44-45) accounts "were all personal and real, since the business owners or owner are persons, those who receive the goods or cash of the business are persons, and those who engage in transactions with the business are persons", hence, "these individuals actually owe the business what is on the debit side of their account, and are owed by the business what is on the credit side of their account".

Marchi (1867, p. 100) developed a new rule for recording transactions: "debit the account of those who receive a value or become debtor of a value, and credit the account of those who give a value or become creditors". According to Marchi, bookkeeping should achieve two goals, namely identify any variations in assets, liabilities and capital, and the rights and obligations of third parties who engage with the business. Liabilities are what the business owes its creditors (the 'correspondents'), whilst assets are represented by what debtors (again referred to as 'correspondents') owe the business and by material things. For these material things 'consignees' can be identified, who are responsible for them (such as the cashier for cash and the warehouse worker for goods). As a result, assets and liabilities identify rights – of the correspondents for the debts of the business – or obligations - of the correspondents for the credits of the business and of the consignees for the things under their care - towards the business. Capital is the algebraic sum of assets and liabilities and represents what the business owes the owner. By recording the rights and obligations of the correspondents, the consignees and the owner, the business's assets, liabilities and capital are identified. Marchi's system required opening in the ledger an account for the owner and one for each correspondent and consignee. A fourth person is included in the system, the manager, but they are only responsible for

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<sup>5</sup> Francesco Marchi published other books (Marchi, 1868; Marchi, 1870), which did not enjoy the same success of the first.

the administration of the business. The manager merely acts as an intermediary between the owner, the correspondents and the consignees, hence, their account is never opened. If in smaller businesses the consignees may be the owner themselves, who also acts as a manager, this does not affect the logic of the system and only causes a 'substitution' between the key persons in the system.

Marchi was able to correct some of the errors of the French school, whereby under certain circumstances the owner would need to debit or credit themselves (Poddighe et al., 2007). Nevertheless, Marchi's approach was not flawless, for it was based on several fictional figures which did not necessarily exist in the Italian business context of the time. Moreover, the presence of a manager, which represented a 'middleman' standing between the owner and the correspondents and the consignees made the functioning of the system more complex and caused a number of fictions and abstractions, which ultimately were the same shortcomings Marchi identified in Degrange's work. For these reasons, Marchi's work was later simplified and surpassed by Giuseppe Cerboni's (1873, 1886, 1894), who developed 'logismography'<sup>6</sup>.

Nevertheless, Marchi was the first to openly oppose French theory and its diffusion in Italy, and to give new vigour to Italian accounting studies which had been mostly following and replicating the work of French theorists. Marchi also had the merit to provide solid foundations for future theories. Marchi's work started a process of 'resistance' and 'reaction' which had a significant impact in Italian accounting, and ended up influencing ministerial teaching programmes for technical schools. Every reference to Degrange's theory disappeared from such programmes following the Royal Decree of 5 November 1876, n. 3511, which replaced Degrange's principles with Cerboni's logismography. This shows how after 15 years of Italian unification (and 10 years after the publication of Marchi's book), Italian devotion and subjection to French theory was over. At the same time, Italian scholars who had followed Degrange's theory 'switched' to Marchi's and became committed propagators of the latter. An important example was Filippo Parmetler, whose books had achieved significant publishing success and had even been adopted in schools. After reading Marchi's work, he became a supporter of it and even publicly endorsed Marchi's ideas in an open letter which was published in a newspaper in 1869. His adoption of the new system is obvious when the earlier edition of Parmetler's (1863) work and the first after his 'conversion' (Parmetler, 1870) are compared. On the front cover of the 1870 edition the author openly stated that it was an "edition prepared on the basis of the new Theory propounded by Mr Francesco Marchi from Pescia for the teaching of that [double-entry bookkeeping] system", thereby acknowledging the relevance of Marchi's work and presenting himself as a follower of Marchi. Consistently, Parmetler (1870, p. 7) identified four types of accounts, those relating to the owner, the correspondents and the consignees, plus the account relating to the manager. Similarly, Massa (1878, pp. 1-2) stated how, in analysing the life of a business, "it is important to consider four types of persons; the owner, the manager, the consignees and the correspondents". Cerruti (1878, pp. 15-16) and Morelli (1895, p. 54) adopted the same understandings, but without openly mentioning the manager's account, for in Marchi's theory it is actually never opened.

### *The evolution of accounting theory? Edmond Degrange and Francesco Marchi*

Despite the demise of his theory in Italy in the second half of the 19<sup>th</sup> century, Degrange provided significant contributions to accounting and influenced its evolution. His work brought three main innovations: a new development of the personalistic understanding of accounting, a simplified

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<sup>6</sup> Giuseppe Cerboni perfected the Italian personalistic understanding of accounting in connection with his 'logismography', a system which was based on an improved version of Marchi's theory. Cerboni identified three 'persons' within a business: the owner, who has the ultimate decision-making power; the manager, who has to run the business; and the consignees, who are responsible for the business assets under their care. Outside the business are the correspondents, those with whom the business deals. Since the relationship between the owner and the manager is exclusively moral, no account should be opened for the manager. On the contrary, the relations between the owner, on the one hand, and the consignees and correspondents (who constitute the 'agency'), on the other, are of a legal nature, because the commitments between these persons give rise to rights and obligations, and thus to the existence of a debtor and a creditor. The logic of logismography therefore depends on two main accounts: that of the owner and that of the 'agency'. These form the 'logismographic balance', since the amount on the debit side of one of the two is always equal to the amount on the credit side of the other. Cerboni was able to simplify Marchi's approach considerably.

bookkeeping method, and the introduction of a new tool: the journal-ledger. Accounting systems based on personalism, which had been in use since the invention of double-entry bookkeeping in the Middle Ages, were very detailed as they sought to identify debit and credit entries for each individual party with whom the business came into contact. This clearly caused a proliferation of the accounts needed to record business activity. Degrange developed 'synthetic' accounts, hence replaced the multiple accounts used for debtors and creditors with 'general' accounts which included them all. This conceptual innovation translated into greatly simplified bookkeeping for transactions could be recorded by using just five 'general' accounts, which represented a momentous change. Not only did this innovation streamline bookkeeping, but it also enabled Degrange to introduce a new tool, the journal-ledger, which further simplified the keeping of accounts and enabled the owner to appreciate at a glance the situation of their business. Degrange's work, despite not being flawless, was nothing short of a revolution in accounting.

The impact of Francesco Marchi was less deep. He criticised five accounts theory by emphasising its inconsistencies, and developed a new theory, although such theory was still grounded in personalism. Crucially, Marchi anchored his work to that of Degrange, which at the time was very popular. By presenting his work, straight from its title, in opposition to that of Degrange, Marchi sought to take advantage of the popularity of the French author to give visibility to his own book. He then propounded the use of traditional, Medieval double-entry bookkeeping, and did not conceive of any specific innovations in how accounts should have been kept. His contribution has been almost exclusively theoretical, whilst he did not engage with any operational aspects of accounting; hence, his system did not bring any particularly innovative practical applications. Marchi's work owed its success not to the innovativeness or practical consequences of his system, but to the popularity and reach of Degrange's work, which provided his 'attack' with an audience, and the new socio-political scenario of post-unification Italy. His work became a reference point for those looking to emancipate Italian accounting from French influence. Marchi was acutely aware of the changed socio-political scenario in Italy and sought to take advantage of it by promoting his work as a means to return Italy a prominent place in the development of accounting theory. In doing so, in his 1867 book he pitted Italian and French scholars against each other by taking advantage of the 'us vs them' rhetoric, thereby rallying Italian authors and urging them to refuse foreign theories. In mounting his critique, Marchi was particularly insistent on the invention of double-entry bookkeeping and its 'real' form. Although this method was part of both Marchi and Degrange's theories, it acquired great significance in the debate around such theories because its invention was something of which Italian scholars were very jealous. Straight from the opening of his book, Marchi rejected Degrange's son claim that his father, by introducing an extremely innovative theory, had re-invented double-entry bookkeeping:

Among the many discoveries for which Italy is honoured there is also ... the very important discovery of double-entry bookkeeping; foreigners do not deny this, and some of them still call that system *the Italian method*.

As a result, Mr Edmond Degranges must not believe he can claim in the preface to one of his books that: "My father, an author whose knowledge was greater than the subject itself he dealt with, created, so to speak, double-entry bookkeeping, and made it rise from the state of chaos in which it was when he published his little essay in 1795 under the name of bookkeeping made easy, and as a result the merit for its invention must be attributed to him" (Marchi, 1867, p. 3).

By referring to Degrange's son claim, Marchi sought to appeal to the pride of his colleagues and de facto accused the French of hybris as they sought to appropriate something that did not belong to them. Marchi then built on this premise and started to mount an attack on Degrange's theory, accusing the French author of deliberately deceiving his readers. Marchi claimed to have felt compelled to write his book to reestablish 'true' accounting, thereby freeing young generations and businesses alike of an accounting system that hindered Italy's ability to grow. An 'Italian system' was therefore needed to free the country's economic system of the impediments caused by foreign influence:

Now, how can a theory be good and incontestable if its own proponents ... state that it is mostly based on fiction, and which appears to have been designed specifically to deceive, and which is considered inexplicable? ...

Meanwhile, as I fully convinced myself, after long practice and even longer study, of the harm done by this theory to our children for this theory is still taught in the technical schools of the Kingdom as per ministerial programmes, which causes misery, and of the delay it causes to the use of the very useful system of double-entry bookkeeping in all businesses ... I thought it would be useful to develop this work, which aims at banning everything that is abstract or metaphysical and false from the conception of double-entry bookkeeping, and at presenting it free of all useless things, in its natural form, so that it can be easily understood in detail by anyone (Marchi, 1867, p. 6).

Marchi's (1867, pp. 7-8) main goals were "fighting from every corner the principles of the Degranges and their followers" and "explain the origin and true nature of the double-entry method ... and the general and particular rules needed to apply it advantageously in every business". In doing so, Marchi equated the functioning of his theory to 'real' double-entry bookkeeping, which in order to be true to itself, needed to be based on the individuals who engage with the business (such as the owner, the manager, the consignees and the correspondents) and follow the rules laid out in his book. To Marchi (1867), all other ways of conceiving of accounting, most especially Degrange's, were metaphysical and false and only by removing such 'useless complexities' could the double-entry bookkeeping method be applied in its 'real' form. The preface of Marchi's book ended with another appeal to patriotism where he claimed that "everything that I thought I could do I did; that is try hard to ensure that double-entry bookkeeping would be understandable to everyone and return our Italy the full credit for its first invention" (Marchi, 1867, p. 8). Immediately from the preface of his book, Marchi shifted the focus from the cultural level to the political level, so that the fight for accounting theory would be interpreted as part of a larger struggle whereby Italy was seeking to free itself from foreign influences.

Marchi's tactic, in the greatly changed socio-political environment of the second half of the 19<sup>th</sup> century, succeeded in ending the dominance of French theory in accounting. Authors who followed Marchi praised his work, especially his willingness to fight foreign influences in accounting: Cerruti (1878, p. 16) clearly stated that Marchi "with valuable works, has fought the French theory of the five account theorists, which is based on five general accounts, a theory that is imperfect and difficult to demonstrate. And not without pride, we can say, that if true double-entry bookkeeping is the pride of Italy, so is its refinement [by Marchi]". Contemporaries described Marchi's work as a 'reaction' to Degrange's theory, which proved ruinous for the 'French School' (Bariola, 1897; Bonalumi, 1880; Brambilla, 1901). So significant was the contribution of Marchi that Bariola (1897, p. 472) noted that: "for the good fortune and honour of Italian accounting art and science, a man has emerged who [...] demolished the edifice of false theories, but also constructed a new edifice, which marked the resurgence of Italian accounting". At the same, it was Marchi who "introduced critique where only dull imitation existed" (Brambilla, 1901, p. 106). Such a view was later reiterated by several eminent Italian accounting historians (Besta, 1910; Della Penna, 1950; Melis, 1950), who judged Degrange's work harshly and exalted Marchi's 'demolition work'. Nevertheless, having grounded his work on matters of patriotism rather than of innovation meant that, shortly after Italian unification, his ideas became quickly outdated and were replaced by those of other scholars. The work of Marchi had de facto replaced Degrange's with a system which was far more complex, especially for small Italian businesses of the time and which, in an attempt to reignite Italy's glorious past, brought bookkeeping back to its Medieval ancestor. As a result, between the end of the 19<sup>th</sup> century and the beginning of the 20<sup>th</sup> century new theories came to the fore. Two of these theories, namely logismography,

developed by Giuseppe Cerboni (1886, 1894), and Fabio Besta's (1910) 'value-based accounts'<sup>7</sup> theory sidelined the work of Marchi (Coronella, 2007, 2014; Sargiacomo et al., 2012).

## Discussion

The political fragmentation of pre-unification Italy, with virtually all its regional States under the influence of foreign powers, had a significant impact on dominant discourses in the cultural arena, including in the field of accounting theory. Such political influence translated into taken for granted assumptions about the superiority of foreign cultural artefacts. The combination of political influence and French cultural fervour in the field of accounting enabled the creation of a discourse according to which French accounting represented an optimal model which warranted imitation. Such discourse reified French superiority and sidelined Italian authors and theories. In this situation, procedures for the control of discourse ensured "the delimitation of a field of objects, the definition of a legitimate perspective for the agent of knowledge, and the fixing of norms for the elaboration of concepts and theories" (Foucault, 1977a, p. 199).

Processes of textual reproduction and consumption reinforced existing arrangements in the accounting domain and ensured the reproduction of dominant concepts, objects and subject positions (Hardy and Phillips, 2004). The discursive principle of the *author* functioned as a procedure which created a privileged space for a certain category of speakers. The political influence of foreign powers, especially France, and their alleged cultural superiority gave French authors a privileged position in the development of accounting discourses. Belonging to the 'elite' of accounting theorist gave French authors an advantage in ensuring the acceptance and reproduction of their meanings. In turn, texts gained prominence by being associated to specific authors, especially Degrange and his fellow countrymen. The well-known names of these authors ensured the quality of their text, and, at the same time, their diffusion further reinforced their primacy and fame. French authorship provided proof of the scientific value of a text and of its unity, coherence and links with reality. As a result, not only did authors give prominence to certain types of discourses, but these discourses further reinforced their subject positions within the field of accounting theory (Foucault, 1977b): thanks to their position within existing discourse, they were allowed a louder voice (Hardy and Phillips, 1999).

The pre-eminence of French authors had also an impact on the content, meanings and boundaries of accounting theory. This took the form of the rapid diffusion of the five accounts theory, which became almost hegemonic in 19<sup>th</sup> century Italy and caused a *rarefaction* among those who were allowed to speak in the field of accounting theory (Foucault, 1972). With most of those having privileged speaking rights being five accounts theorists, gaining visibility in the field of accounting theory required adhering to such theory and refusing any alternative theories at the same time. The dominance of the five accounts theory "repulse[d] a whole teratology of learning" beyond its margins (Foucault, 1972, p. 223). Conceptual instruments and techniques such as the use of the journal-ledger and the five key accounts as opposed to the multiple accounts which characterised traditional Italian double-entry bookkeeping were essential to be considered within the proper boundaries of the accounting discipline (see for example Bonanni, 1834; Filippini, 1863; Introna, 1860). Adherence to specific disciplinary beliefs meant a reinforcement of the dominant discourse and that such discourse bound and became a defining characteristic of the scholars uttering its truth.

Within the dominant discourse, Italian authors occupied a peripheral position. Their texts followed almost slavishly and with minimal variations the concepts and meanings propounded by their French counterparts. These texts represented, in the main, *commentaries* (Foucault, 1972). Such books enabled the diffusion of French accounting discourses even beyond what had been done by Degrange

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<sup>7</sup> Unlike personalistic approaches to the accounts, whereby the latter recorded the rights and obligations of those who engage with a business, Besta's value-based accounts identified variations in the business's assets and liabilities in monetary terms, with the goal of identifying the net worth of a company.

and his followers, although, at least formally, they were written by Italian authors and could have been perceived as something other than dominant French theory (see for example Introna, 1860; Marzo, 1859; Scotti, 1857). At the same time, such books enacted a process of ‘veridiction’ by giving the impression that French theories had been further validated by independent authors who did not have any direct links with the proponents of the original ideas. Such commentaries, in the words of Foucault (1972, p. 221) represented a “dream of masked repetition: in the distance there is ... nothing other than what was there at the point of departure: simple recitation”. Procedures for the control of discourse are not repressive but are nevertheless able to articulate “meaning in ways that legitimate [some actors’] views as ‘natural and ‘inevitable’, link the actions and preferences of other actors to the achievement of their interests, and make particular socially constructed structures take on a neutral and objective appearance” (Hardy and Phillips 2004, p. 304). Italian authors willingly accepted French theories and contributed to their diffusion for this was consistent with the dominant discourses of pre-unification Italy, which in turn would have helped to improve the visibility of their work. Nevertheless, by doing so they became ‘their own disciplinarians’ and contributed to sidelining Italian accounting theory and reducing its creative potential. The committed allegiance of Italian scholars to five accounts theory meant that texts produced by French authors ceased to be seen as artefacts produced by an identifiable network of authors and began being perceived as a fact, a part of reality (Taylor et al., 1996). This is further shown by how even some Italian scholars, in their own work, adopted the understandings of five accounts theory believing it had developed in the country and not in France: five accounts theory had become the natural, taken for granted way of thinking about accounting.

The prominence of dominant discourses was reinforced by institutions which play a key role in differentiating between *true and false* statements and giving truth-value to certain discourses. The presence of French authors meant that their text would be more easily printed by the main Italian publishing houses and therefore more readily available to teachers, businesspeople and educational institutions. This contributed significantly to the diffusion of discourses propounded by Degrange and his followers. At the same time, the education system represented another key institution in the reinforcement of the primacy of French accounting theory. In the technical schools of the nascent Kingdom of Italy the teaching of accounting was informed by the understandings of five accounts theory. As noted by Foucault (1972, p. 227), “every educational system is a political means of maintaining or of modifying the appropriation of discourse, with the knowledge and the powers it carries with it”. The contribution of the education system to the control of discourse was therefore significant for it helped to spread values that were consistent with those of dominant cultural elites. New generations of accountants and future teachers would find themselves enlisted, almost unconsciously, in the process of spreading five accounts theory. The allegiance of important social institutions such as schools and publishing houses helped to make the dominant discourse look natural, scientific: in short ‘true’.

It was the social and political upheaval caused by Italian unification which provided a space for a new discourse to come to the fore. Truth conditions are necessarily situated in a highly specific matrix of historical and socio-political circumstances (Hook, 2001). Changes in the circumstances which gave rise to discourses have the potential to endanger such discourses. The new nationalist spirit brought by the unification carried with it an evident dislike for everything that was foreign, especially French given the fact that France as a protector of the Papal States was the only major power standing in the way of full Italian unification. This meant a rediscovered interest for Italian cultural artefacts, including in the field of accounting. Since power relations exercise decisive influence on the production of texts and shape discourse over time (Hardy and Phillips, 2004), with the creation of the Kingdom of Italy Francesco Marchi’s theory found new material conditions of possibility which enabled new understandings to gain importance.

Marchi was the first to develop a counter-discourse that challenged the superiority of French theory and sought to give a voice to Italian scholars. He anchored his work to Degrange’s and sought to attract the attention of potential readers by referring to what was the dominant theory of the time, and promising to dismantle it through the development of a new theory that was more technically accurate

and valuable for Italy and its business. In doing so, the work of Marchi still represented a *commentary* (Foucault, 1972), in that de facto ended up further spreading the work of Degrange and took advantage of the latter's fame to send a new message. Without the mobilisation of such strategy, the work of Marchi might have gone unnoticed, especially given the significant complexity of his theory. However, by presenting his book as an alternative to dominant theories, he managed to centre-stage his work in the accounting scenario of 19<sup>th</sup> century Italy, where anti-foreign sentiment was mounting. Supported by the changed political environment, Marchi's theory and his appeal to patriotism succeeded in blasting apart the totalising influence of existing hegemonic discourses in accounting (Hardy and Phillips, 2004) and, in turn, represented an important building block in the creation of a renovated Italian culture, one which was no longer subjected to foreign influences. If it were the significant political changes in the country which brought a new power configuration and provided Marchi with a discursive space, in turn the accounting counter-discourse developed by him helped to create a new, reinvigorated Italian culture which could bring back its past greatness, including in accounting where Italian authors had historically occupied a prominent place. From a political perspective, the creation of this new cultural humus, now emancipated from external influences, contributed to showing how Italy as an independent nation could thrive. With power and discourse being mutually constitutive (Foucault, 1972), counter-discourses and new theories are political as they have an impact on power relations and enable concrete forms of struggle by the previously voiceless.

The success of Marchi's counter-discourse was not due to its progressive value. Marchi pointed out the flaws of Degrange's approach but in turn sought to replace the latter with a system which was not flawless and far more complex. Degrange's theory was simple and his invention of the journal-ledger clever. Moreover, in a backward country such as 19<sup>th</sup> century Italy, which was yet to know full industrialisation, Degrange's approach was more suitable for small business, a clear feature of Italian economy. Although Marchi attempted to challenge dominant discourses by offering a 'better counter-example', the success of his counter-discourse owed much to the increased 'combative power' which was lent to it by new power arrangements, which had sapped the discursive power of dominant French theory (Foucault and Deleuze, 1977; Hook, 2001). The rise of Marchi's counter-discourse in the changed political scenario was a watershed moment for Italian accounting theory as several Italian authors then started to further new, original and eminently Italian accounting theory. Scholars who had subscribed to five accounts theory, such as Parmetler, immediately before or after the capture of Rome switched their allegiance to Marchi and abandoned French theories. This enabled a redefinition of the disciplinary boundaries of accounting, whereby a different type of *rarefaction* among the speaking subjects came to the fore: now only those who subscribed to Marchi's specific personalistic understanding of accounting and supported 'traditional' double-entry bookkeeping were allowed a voice (see for example Cerruti, 1878; Massa, 1878; Morelli, 1895).

Although Marchi's theory was relatively short-lived, it provided new impetus to Italian studies. Shortly after Italian unification, the adoption in technical schools of theories propounded by Italian scholars, especially Cerboni's logismography (an improvement on Marchi's work) enabled the new discourse of Italian primacy to become 'normalised', the new *true* way of engaging with accounting theory. This event contributed to spreading new discourses to new generations of accounting practitioners and scholars. Moreover, the work of Marchi fuelled a healthy doctrinal debate among Italian authors which would return to Italian accounting theory its lost originality and energy. The ideas of some of the fathers of modern accounting studies in Italy, among whom Fabio Besta is particularly important, emerged from this cultural humus. Although the content, meanings and boundaries of accounting discourses in Italy evolved over time, since unification the primacy of Italian accounting theory has never been questioned by Italian scholars, and the process of theory building has been almost perceived as a national affair, with limited influences from abroad (Antonelli and D'Alessio, 2014). The superiority of Italian thought started to be challenged only between the end of the 20<sup>th</sup> century and the beginning of the 21<sup>st</sup> century when Italian academia was exposed to internationalisation and pressures coming from performance metrics and ranking systems (Bigoni et al., 2025; Maran et al., 2023).

## Conclusion

The study has drawn upon the work of Foucault (1972, 1978) on discourse and power relationships, to document the evolution of accounting theory in 19<sup>th</sup> century Italy. Before the unification of the country in 1861, foreign political influence in the Italian peninsula was significant. In the first half of the 19<sup>th</sup> century, foreign powers directly or indirectly controlled most of the Italian territory. Such influence meant that French authors, especially Edmond Degrange, dominated the accounting landscape. With French authors being allowed a louder voice within dominant discourses, French theory spread quickly, a process to which even Italian authors contributed by adopting Degrange's five accounts theory. At the same time, key institutions in the cultural domain, such as publishing houses and schools, legitimated further French theory as the proper, 'true' way of engaging with accounting.

The scenario changed dramatically with Italian unification, which brought a new anti-foreign sentiment. The much-changed political scenario had an impact on the discourses which circulated in the country. In particular, the work of Francesco Marchi provided new impetus to Italian accounting studies by tackling the spread of French theory. Marchi built on the contributions of Degrange but presented his work in opposition to that of the French author, whom he accused of having spread a false and misleading theory. Moreover, he sought to appeal to Italian pride, especially in a domain such as accounting in which Italians had traditionally played a major role. Such arguments found fertile ground in post-unification Italy and contributed to the rise of Italian accounting theory. Nevertheless, as the study has shown, Degrange's work was truly innovative and well-suited for the Italian businesses of the time, mostly characterised by small, family-owned and run entities, whilst Marchi developed a rather complex system which was still grounded in Medieval double-entry bookkeeping. Moreover, the use of different 'persons' which overlapped in most small businesses complicated the keeping of the accounts unnecessarily. Lastly, Marchi did not introduce any specific tools that would assist businesses in the application of his system, whilst Degrange's journal-ledger was a great help in simplifying record-keeping. Although Marchi provided an important stimulus to Italian accounting studies, these limitations meant that his work was quickly surpassed by other authors, especially Giuseppe Cerboni and Fabio Besta.

The paper has contributed to the accounting literature that has mobilised Foucault's concept of discourse (Bigoni et al., 2021; McSweeney and Duncan, 1998; Papi et al., 2019; Stacchezzini et al., 2023) by offering a finer-grained analysis of the dynamics linking discourse and counter-discourse. As the case of the evolution of accounting theory in 19<sup>th</sup> century Italy has shown, procedures that control the production of discourse define the conditions under which certain discourses become dominant and are later obscured by successful counter-discourses (Foucault and Deleuze, 1977). As noted by Fairclough (1993), in the analysis of discourses, it is not just text that matters, but also the socio-political context in which such text is developed. This means that the relevance of discourses does not merely depend on their innovativeness or progressiveness, but also on the network of power relations within which they arise. The successful development of counter-discourses requires the use of tactics which increase their combative power more than their appeal to a greater 'truth' which dominant discourses seem to ignore (Hook, 2001). Although procedures for the control of discourse function to protect the interests of socio-cultural elites that dominate a society, they are not able to completely block the rise of new discourses, and can even become an anchoring point for the rise of counter-discourses, such as in the case of *commentaries* that reiterate the initial text only to dismantle it. The paper has also offered an innovative perspective to studies of the development of accounting theory. Unlike most of the existing literature, which focuses on the contributions of individual intellectuals to the advancement of accounting theory (Antonelli and Sargiacomo, 2015; Antonelli et al., 2020; Bloom, 2021; Burrows, 2019; Daff, 2022; Halabi, 2024; Sangster 2021), this study has provided a broader understanding of the mechanisms that influence the establishment of a certain accounting theory over another. It has shown that the study of the evolution of accounting theory

cannot be carried out in isolation from existing power relations and discourses. By doing so, it has challenged the view that the evolution of accounting theory is a continuous process of progress. Such readings ignore the impact of power relations and social struggles and promote a simplistic view of the evolution of accounting theory as an uncomplicated, unidirectional process leading to 'better' techniques that are able to mirror external reality and better serve the needs of business and society

The paper has limitations. Despite the significant amount of primary sources that have been analysed, it is possible that some of them, such as other books, journal articles or other materials which may have contributed to a deeper understanding of the diffusion of accounting theories in Italy have been missed. Moreover, the analysis has considered work by Italian authors in their native language. As explained by Evans (2018), translation is not a neutral, uncomplicated exercise, but involves subjective choices which in turn depend on the socio-cultural background of those engaging in the translation effort. Such difficulties are exacerbated when technical terms are used which do not necessarily translate well in other languages, an issue that is relevant to this work where Italian accounting terminology had to be translated into English.

The study of the process by which accounting theory evolves deserves further attention. A comparative analysis of power relations in different countries could help to explain why different conceptions and theories of accounting have become dominant in specific contexts (Costa et al., 2024). The process of contamination leading to the spread of specific conceptions of accounting should also be examined. From a Foucauldian perspective, it would be interesting to explore and identify counter-discursive practices that, despite their theoretical validity, have remained in the shadows in some contexts, whilst have managed to come to the fore in others. Explaining the complex interplay between different discourses and analysing the power relations that exist in society may help to identify turning points in the history of accounting and understand what accounting has become and what it could have been. Consistently, genealogical analyses of the development of different accounting theories which incorporate specific values and beliefs about the role of accounting in society are important. These analyses, which ought to be based on a significant amount of disparate, apparently unconnected primary sources (Foucault, 1977), may help to problematise the assumed neutrality of accounting and uncover the interests that are served by it (McBride et al., 2025).

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**Table 1. The main tenets of Degrange's and Marchi's theories**

	<b>Understanding of accounting</b>	<b>Method</b>	<b>Practical tools introduced</b>
<b>Degrangé</b>	Personalistic (main objects of commerce)	Synthetic double-entry bookkeeping – only five main accounts involved	Journal-ledger
<b>Marchi</b>	Personalistic (owner, consignees, correspondents)	Traditional double-entry bookkeeping – several accounts involved	No new tools

**Table 2. Degrange's journal-ledger**

<b>Journal</b>				<b>Ledger</b>									
Transaction Nr	Date	Description	Amount	Account 1		Account 2		Account 3		Account 4		Account 5	
				Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit

## Supplementary material

Table A1. The French editions of French authors' works.

Year	Author	Title of the French edition ( <i>and its translation into English</i> )
1804	Degrange Edmond	Supplément à la Tenue des Livres rendue facile ou Nouvelle méthode pour tenir les livres en doubles parties, par le moyen d'un seul registre, dont tous les comptes balancent journellement entre-eux, et composent un seul tableau de l'état général de situation des affaires d'un négociant <i>Supplement to Bookkeeping made easy or New method for keeping books in double entry, by means of a single register, in which all the accounts are balanced daily, and make up a single table showing the general state of a t r a d e r ' s b u s i n e s s</i>
1806	Degrange Edmond	La tenue des livres rendue facile ou nouvelle méthode d'enseignement A l'usage des persone destinées au Commerce, avec une nouvelle Méthode pour tenir les Livres en double partie, par le moyen d'un seul registre dont tous les comptes balancent journellement <i>Bookkeeping made easy, or new method of teaching for the use of persons engaged in Commerce, with a new Method of keeping books in double entry, by means of a single register in which all the accounts are balanced daily</i>
1830	Jaclot J. J.	Tenue des livres enseignée en vingt et une leçons et sans maître <i>Bookkeeping taught in twenty-one lessons and without a teacher</i>
1833	Trémery F.	Manuel complet du teneur de livres, ou l'art de tenir les livres enseigné en peu de leçons <i>Complete handbook of bookkeeping, or the art of bookkeeping taught in a few lessons</i>
1854	Deplanque Louis	La tenue des livres en partie simple et en partie double, sans maître <i>Bookkeeping in single and double entry, without a teacher</i>

Table A2. The Italian editions of French authors' works.

Year	Author	Title of the first Italian edition ( <i>and its translation into English</i> )	No. of editions
1837	Degranges Edmond (Italian versions were edited by Degrange's son)	La tenuta dei libri resa facile, ovvero Nuovo metodo d'insegnamento della tenuta de' libri a partite semplici e doppie <i>Bookkeeping made easy, or New method of teaching single and double-entry bookkeeping</i>	11
1854	Deplanque Louis	Trattato di contabilità commerciale in partita semplice e doppia da apprendersi senza maestro <i>Treatise on business single and double-entry bookkeeping to be learned without a teacher</i>	7
1829	Jaclot J. J.	Manuale di scritturazione mercantile o sia l'arte di tenere i registri di commercio in partita doppia e semplice insegnata in lezioni 21 <i>Handbook of mercantile bookkeeping, or the art of keeping business accounts in single and double entry taught in 21 lessons</i>	4
1840	Trémery F.	Nuovo manuale di contabilità mercantile, ossia L'arte di tenere i registri insegnata in poche lezioni senza bisogno dell'assistenza di un istruttore <i>New handbook of mercantile bookkeeping, or The art of keeping accounts taught in a few lessons without the assistance of a teacher</i>	4

Table A3. The consulted works of Italian authors.

Year	Author	Title (and its translation into English)
1818	Bornaccini Giuseppe	Idee teoretiche e pratiche di ragionateria, e di doppio giro di registrazione per le amministrazioni pubbliche e private e queste sì civili che commerciali <i>Theoretical and practical ideas of accounting, and of double-entry bookkeeping for public and private concerns, both civil and commercial</i>
1822	Bortolotti Luigi	Difesa della scrittura doppia di un ragioniere modenese <i>In defence of double-entry bookkeeping, by an accountant from Modena</i>
1826	Bruneri Francesco	Trattato di contabilità domestica ossia economico-famigliare e rurale coll'aggiunta in fine di una dissertazione intorno all'affinità degli elementi tra la contabilità commerciale a partite doppie e la domestica <i>Handbook of domestic accounting, that is household and agricultural accounting, with the addition at the end of a dissertation on the affinity between business double-entry bookkeeping and household accounting</i>
1826	De Giovanni Tommaso	Breve istruzione di scrittura doppia <i>Brief treatise on double-entry bookkeeping</i>
1834	Bonanni Giovanni	Metodo facile e sicuro di tenere i libri di possidenza e di commercio tanto in scrittura doppia che semplice e mista, di aprire i conti in maestro, di puntare ed addizionare i libri di qualsiasi azienda e di formare ad un tempo stesso in meno di un'ora un bilancio dimostrativo qualunque in base d'un solo nuovo libro di contabilità intitolato prontuario <i>Easy and safe method of keeping property and trade books in double, single and mixed entry, of opening accounts in the ledger, of adding up the books of any concern and of drawing up at the same time in less than an hour a set of financial statements on the basis of a single new book of accountancy entitled handbook</i>
1837	Galli Angelo	Istituzioni di contabilità coi metodi teorico-pratici per eseguirne le operazioni <i>Principles of accounting with theoretical and practical methods for carrying out operations</i>
1837	Villa Francesco	Manuale per la tenuta dei registri o sia esposizione teorico-pratica del modo di tenere i registri a scrittura semplice e doppia <i>Manual for the keeping of books or theoretical and practical explanation of the method of keeping accounts in simple and double entry</i>
1838	Crippa Lodovico Giuseppe	La scienza dei conti ossia l'arte di tenere i registri e compilare i bilanci di ogni azienda <i>The science of keeping accounts or the art of keeping books and preparing financial statements for every concern</i>
1838	Durelli Carlo	Il facile ragioniere ossia modo teorico pratico per la tenuta di registri contabili <i>The easy bookkeeper, or a theoretical and practical way of bookkeeping</i>
1838	Papale Salvatore	Metodo di tenere i conti a doppie partite per comodo di una fabbrica qualunque <i>Method of double-entry bookkeeping for the convenience of any business</i>
1840	Villa Francesco	La contabilità applicata alle amministrazioni private e pubbliche ossia elementi di scienze economico-amministrative applicati alla tenuta dei registri, ed alla compilazione e revisione dei rendiconti <i>Accounting applied to private and public administrations, or elements of economic-administrative science applied to record keeping and the preparation and auditing of accounts</i>
1844	Caccialupi-Olivieri Antonio	Metodo di contabilità da applicarsi ad aziende di qualunque specie, offerto alla società economico-agraria di Perugia <i>Accounting method to be applied to any concern, offered to the economic-agrarian society in Perugia</i>
1850	Villa Francesco	Elementi di amministrazione e contabilità <i>Principles of administration and accounting</i>

1852	Cristani Pacifico	Trattato teorico-pratico di scrittura doppia ridotto a forma di dialogo <i>Theoretical and practical treatise of double-entry bookkeeping presented as a dialogue</i>
1852	Tantini Vincenzo	Manuale teorico-pratico della contabilità <i>Theoretical and practical handbook of accounting</i>
1853	Lapi Ettore	La maniera di tenere i libri di scrittura nelle amministrazioni commerciali, private ed agricole insegnata in poche lezioni senza soccorso di maestro. Operetta compilata da Ettore Lapi su quella del Sig. B. Joly <i>The way of keeping accounts in commercial, private and agrarian concerns, taught in a few lessons without the help of a teacher. Little treatise prepared by Ettore Lapi based on that by Mr. B. Joly</i>
1853	Taddei Annibale	Raccolta di teoremi legali concernenti la contabilità applicata <i>Collection of legal theorems concerning applied accounting</i>
1856	Bianchini Felice	La tenuta dei libri in partita doppia insegnata coll'aiuto di tavole dimostrative ad uso delle scuole serali di mutuo insegnamento gratuito fra i Giovani Commercianti di Torino <i>Double-entry bookkeeping taught with the help of demonstration tables for use in the free mutual-teaching evening schools for the Young Accountants of Turin</i>
1857	Scotti Giambattista	Compendio di aritmetica teorico-pratica applicata ad ogni ramo di sociale industria e studi di contabilità, ragioneria e burocrazia commerciale, bancaria, aziendale ed amministrativa <i>Compendium of theoretical and practical arithmetic applied to every branch of social industry and studies of accounting, bookkeeping and commercial, banking, business and administrative bureaucracy</i>
1858	Gabelli Pasquale	Contabilità agraria ossia insegnamenti teorico-pratici per la tenuta dei registri d'una amministrazione di campagna <i>Farm accounting, or theoretical and practical lessons for keeping records of a farm</i>
1858	Gandolfi Giovanni	Trattato della tenuta dei libri in partite semplici e doppie <i>Treatise on single and double-entry bookkeeping</i>
1858	Scotti Giambattista	Compendio di contabilità universale <i>Compendium of universal accounting</i>
1859	Marzo Carlo	Corso completo di scrittura commerciale <i>Complete course of business accounting</i>
1860	Introna Nicolò	Trattato di contabilità commerciale in partita semplice e doppia <i>Treatise on business single and double-entry bookkeeping</i>
1861	Boccardo Gerolamo	Manuale di contabilità per gli alunni delle scuole tecniche <i>Handbook of accounting for technical school pupils</i>
1863	Buck Tommaso	Elementi di contabilità domestica <i>Principles of household accounting</i>
1863	Filippini Pier Antonio	Budgetografia, ossia registratura contabile illustrata, portante un nuovo giornale a bilancio corrente per la scrittura in partita semplice <i>Budgetography, or illustrated accounting, with a new journal for single-entry bookkeeping</i>
1863	Parmetler Filippo	Elementi di computisteria e di tenuta di libri in partita doppia ad uso dei giovani commercianti e degli alunni degli istituti tecnici del regno <i>Principles of accounting and double-entry bookkeeping to be used by young accountants and technical school pupils in the kingdom</i>
1863	Queirolo Leopoldo	Trattato di contabilità secondo i programmi governativi per lo studio della computisteria pel terzo corso delle scuole tecniche e pel primo e secondo anno degli istituti tecnici <i>Treatise on accounting according to the government syllabus for the study of accounting for the third year of technical schools and the first and second year of technical colleges</i>
1865	Introna Nicolò	Corso graduato di scrittura doppia mercantile autodidattica, con speciale riguardo ai conti correnti, conti sociali, alle operazioni marittime, beni stabili, cambi marittimi e vitalizi ad uso delle scuole tecniche e commerciali

		<i>Graduated, self-taught course in business double-entry bookkeeping, with special emphasis on current accounts, company accounts, maritime transactions, immovable property, maritime exchanges and life annuities for use in technical and commercial schools</i>
1865-66	Serventi Felice	Compendio di computisteria e di registrazione <i>Compendium of accounting and bookkeeping</i>
1866	Milanesio Giuseppe	Trattato teorico-pratico sul modo di tenere la contabilità in partita doppia per mezzo di un solo libro a bilancio corrente colla giornaliera liquidazione dei conti <i>Theoretical and practical treatise on double-entry bookkeeping by means of a single ledger with daily settlement of accounts</i>
1867	Marchi Francesco	I cinquecontisti ovvero la ingannevole teorica che viene insegnata negli istituti tecnici del regno e fuori del regno intorno il sistema di scrittura a partita doppia, e nuovo saggio per la facile intelligenza ed applicazione di quel sistema <i>The five accounts theorists, or the deceptive theory which is taught in the technical school of the kingdom and beyond around double-entry bookkeeping, and a new essay for understanding and applying such system easily</i>
1868	Marchi Francesco	Le scuole francese ed italiana nello insegnamento della contabilità a scrittura completa o doppia ed a scrittura incompleta o semplice <i>The French and Italian schools in the teaching of complete or double and incomplete or single-entry bookkeeping</i>
1868	Parmetler Filippo	Elementi di computisteria e di ragioneria <i>Principles of accounting and bookkeeping</i>
1868	Tarchiani Ilario	Guida teorico-pratica sulle scritture comparate ossia per bilancio in cui si dimostra con appositi ed estesi esempi pratici, tutto quanto può riferirsi al Commercio, e come sarebbe facile applicare le scritture stesse a qualsiasi altro ramo Amministrativo <i>A theoretical and practical guide on comparative accounting, or the preparation of financial statements, in which it is demonstrated, by means of specific and extensive practical examples, everything that may relate to Trade, and how it would be easy to apply the same entries to any other branch of Administration</i>
1869	Messedaglia Giulio Cesare	Guida al commercio o teoria pratica di contabilità commerciale in partita semplice e doppia, scrittura doppia col sistema degli spogli, interessi e conti correnti, corredata dal sistema decimale nelle monete, pesi e misure, per uso degli studiosi di contabilità commerciale italiana <i>Guide to business or practical theory of business accounting in simple and in double entry, double-entry bookkeeping and current accounts system, accompanied by the decimal system of currencies, weights and measures, for the use of scholars of business accounting</i>
1869	Parmetler Filippo	Computisteria di un'azienda agraria <i>Farm accounting</i>
1869	Viganò Francesco	Scrittura doppia semplice e mista. Conti correnti simulati e quadri di calcoli monetari attuali, di pesi, misure e monete antiche <i>Simple and mixed double-entry bookkeeping. Simulated current accounts and charts of current monetary calculations, weights, measures and ancient currencies</i>
1870	Aguilar Giuseppe	Il tenitore de' libri ossia manuale teorico-pratico per la tenuta de' libri in partita-semplce e col sistema a partita-doppia <i>The accountant, or technical and practical handbook of single and double-entry bookkeeping</i>
1870	Cappi Giulio	La contabilità agricola insegnata ai proprietari, ai fittabili ai fattori, ecc. con metodo facile per conoscere l'entrata e la sortita il risultato d'ogni coltura, d'ogni industria del bestiame, ecc. con appositi registri stampati e indispensabili ad ogni agricoltore

		<i>Farm accounting taught to landowners, tenants, farmers, etc., with an easy method for knowing the inflows and outflows, the results of each crop, livestock management, etc., with special printed registers indispensable to every farmer</i>
1870	Marchi Francesco	La scienza e l'arte della tenuta de' conti <i>The science and the art of bookkeeping</i>
1870	Parmetler Filippo	Elementi di Computisteria. Parte seconda. Computisteria in partita doppia, ad uso degli alunni del 2° anno degli Istituti industriali e professionali, Edizione compilata sulla traccia della nuova Teorica proposta per l'insegnamento di quel sistema dal signor Francesco Marchi da Pescia <i>Principles of Accounting. Second Part. Double-entry bookkeeping, to be used by second year industrial and professional school pupils. Edition prepared on the basis of the new Theory propounded by Mr Francesco Marchi from Pescia for the teaching of that system</i>
1870	Queirolo Leopoldo	Elementi di ragioneria <i>Principles of accounting.</i>
1871	Abeni Giovanni Battista	La contabilità delle aziende rurali <i>Farm accounting</i>
1872	Passerini Pellegrino	La tenuta dei conti in partita doppia ad uso delle scuole, istituti tecnici, ecc. <i>Double-entry bookkeeping for schools, technical schools, etc.</i>
1872	Passerini Pellegrino	La computisteria insegnata al popolo compilata sulle Opere dei più accreditati Autori moderni ad uso delle scuole tecniche normali, magistrali ed istituti tecnici <i>Accounting taught to the people, based on the work of the most renowned modern Authors, to be used by technical schools, teacher training schools and technical colleges</i>
1872	Piazzesi Giovanni	Sistema teorico pratico di amministrazione privata, ossia norme per la direzione, contabilità e scrittura dei patrimoni con beni stabili in amministrazione <i>Theoretical and practical system of private administration, or rules for the management, accounting and recording of stable properties</i>
1872	Queirolo Leopoldo	Della registrazione a doppia partita per un'azienda agraria <i>Of double-entry bookkeeping in farms</i>
1873	Cerboni Giuseppe	Primi saggi di logismografia presentati all'XI Congresso degli scienziati italiani in Roma <i>First essays on logismography presented at the XI Congress of Italian scientists in Rome</i>
1873	Lapi Luigi	Contabilità applicata a diverse aziende <i>Accounting applied to different concerns</i>
1873	Tagliabue Davide	La contabilità agricola. Nuovo manuale teorico-pratico ad uso dei proprietari ed agenti di campagna contenente le norme ed i moduli relativi per la tenuta dei registri ed altre utili nozioni sulla amministrazione pratica dei poderi <i>Farm accounting. New theoretical and practical handbook for the use of landowners and country agents containing the relevant rules and forms for record keeping and other useful notions on the practical administration of farms</i>
1874	Marchesini Giorgio	La contabilità applicata al commercio ed alla banca <i>Accounting applied to commerce and banking</i>
1875	Passerini Pellegrino	La non insufficienza dell'attuale sistema di scrittura doppia e la tenuta dei conti in partita doppia o comprovata col sistema a giornale-mastro e suo libro ausiliario <i>The inadequacy of the current system of double-entry bookkeeping and the keeping of accounts in double-entry or evidenced by the journal-ledger system and its auxiliary book</i>

1875	Riva Michele	Della insufficienza dell'attuale computisteria di Stato e della necessità di riformarla secondo i principi della logismografia, nuovo sistema di contabilità <i>Of the inadequacy of the current system of State accounting and the need to reform it consistent with the principles of logismography, new accounting system</i>
1876	Bonalumi Francesco Alberico	Esposizione teorico pratica della logismografia cerboniana con una applicazione in grande ad un'amministrazione signorile <i>Theoretical and practical exposition of Cerbonian logismography with a large-scale application to a lordly administration</i>
1877	Bonalumi Francesco Alberico	La logismografia cerboniana applicata alle aziende industriali e commerciali <i>Cerbonian logismography applied to industrial and commercial concerns</i>
1877	Finzi Camillo	La partita doppia nelle aziende commerciali <i>Double-entry bookkeeping in commercial concerns</i>
1878	Bianchini Felice	Breve corso di doppia scrittura applicata alla contabilità degli stabilimenti bancari colla spiegazione dei conti e dei rendiconti relativi a speciale istruzione degli azionisti con aggiunta di un saggio di sillografia metodo perfezionato della partita semplice <i>A short course in double-entry bookkeeping applied to banking concerns with an explanation of the accounts and statements relating to the special instruction of shareholders with the addition of an essay on syllography perfected method of single-entry bookkeeping</i>
1878	Cerutti G.	La tenuta dei libri in partita doppia insegnata con pratici esempi <i>Double-entry bookkeeping taught with practical examples</i>
1878	Chiesa Celestino	Logismografia. Teorica ed applicazioni <i>Logismography. Theory and applications</i>
1878	Massa Giovanni	Dei sistemi di registrazione a partita semplice e doppia con applicazione alle aziende commerciali e domestiche <i>Of single and double-entry bookkeeping systems, with an application to commercial concerns and households</i>
1878	Ministero del Tesoro – Direzione generale dell'economato - Ragioneria	Quadro di contabilità per le scritture in partita doppia. Metodo logismografico <i>Accounting framework for double-entry bookkeeping. Logismographic method</i>
1878	Romani Pietro	Contribuzione alla scienza e all'arte dei conti <i>A contribution to the science and art of accounting</i>
1878	Rossi Giovanni	Delle attinenze logismografiche. Studi sulle teoriche cerboniane <i>Of logismography. Studies on Cerbonian theories</i>
1878	Viglezzi Vitaliano	La ragioneria. Trattato di Contabilità e d'amministrazione <i>Accounting. Treatise of bookkeeping and administration</i>
1879	Morelli Enrico	La logismografia <i>Logismography</i>
1879	Pisani Emanuele	Rendiconto dei fatti amministrativi per bilanci sintetico-analitici <i>Statement of administrative facts for synthetic and analytical financial statements</i>
1880	Bellavitis Giusto	Dei libri di ragione a scrittura doppia e della logismografia. Considerazioni <i>Of books kept in double-entry and logismography. Reflections</i>
1880	Paladino Luigi	Progetto di scritture logismografiche per la contabilità del fondo speciale per la costruzione della Strade Comunali Obbligatorie <i>Draft logismographic entries for the accounting of the special fund for the construction of the Mandatory Municipal Roads</i>
1880	Richeri Vittorio	Sunti delle lezioni di logismografia tenute alle scuole professionali femminili di Genova <i>Abstracts of the logismographic professional schools in Genoa</i>
1880	Rossi Giovanni	Saggi di critica logismografica <i>Essays on logismographic critique</i>

1880	Viali Leopoldo	Catechismo di ragioneria <i>Accounting catechism</i>
1883	Bellini Clitofonte	La logismografia e le sue forme, ovvero la teorica delle scritture secondo il metodo razionale. Studi comparativi <i>Logismography and its forms, or the theory of keeping accounts according to the rational method. Comparative studies</i>
1883	Gitti Vincenzo	Ragioneria <i>Accounting</i>
1886	Cerboni Giuseppe	La ragioneria scientifica e le sue relazioni con le discipline amministrative e sociali. Volume I, Prolegomeni <i>Scientific accounting and its relationship to administrative and social disciplines. Volume I, Prolegomena</i>
1894	Cerboni Giuseppe	La ragioneria scientifica e le sue relazioni con le discipline amministrative e sociali. Volume II, Il metodo <i>Scientific accounting and its relationship to administrative and social disciplines. Volume II, Method</i>
1895	Morelli Enrico	Nozioni di computisteria per le scuole tecniche <i>Principles of accounting for technical schools</i>