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L'Economia Aziendale nei dottorati italiani: un'indagine esplorativa

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ABSTRACT: The Accounting Education is a scientific field very flourishing outside Italy, with a rich presence of international scientific journals. Instead, the Italian researches have been focused more on scientific aspects of Accounting and Economia Aziendale, less on the educational profile. This paper, including in the studies of the Accounting education, aims to investigate the teaching of "Economia Aziendale" in Italian PhD courses, with a particular focus on the cycles XXIX. Taking a cue from a study conducted by the study group Sidrea in 2008, the information has been found both on the PhDs websites and on the Ministry of Education one. The survey has been conducted analyzing 34 Italian PhD activated by the Department of Economics, Accounting or Management and has been composed by two parts. The first part is related to the investigation of the thematic more disseminated in the 34 PhD courses analyzed. In the second part it has been investigated the organization of these PhD courses. The analysis involves the use of a qualitative methodology, in which the data collected were simply observed and compared each other. In order to include this contribution in the classical taxonomy of Accounting Education studies, it could be classified as a "Curriculum and instruction", because the second part of the analysis has been focused on the observation of curricula, course content and teaching methods. Findings show that, in line with previous research, the thematic more widespread are the accounting, the research methodology and strategy, while poor attention have been paid to the Finance and Public sector accounting. Moreover teaching methods used in the Italian PhD courses are based on the traditional tools (compulsory lessons and seminars). However, the analysis of the programs shows a relevant role of the national and international conference and drawing up paper; which stimulate and train students to scientific research. This paper is a contribution to the existing literature by pointing out the attention on the role of the Economia Aziendale; in particular the novelty of the paper compared with the few previous studies is that the analysis was focused on all doctorates, which are involved in the scientific sector Secs P / 07.

KEYWORDS: Economia Aziendale, Dottorati, Accounting Education

1. Introduzione

Le modalità di insegnamento dell'Accounting nelle Università costituiscono l'oggetto di numerosi studi di Autori stranieri i quali hanno dedicato le proprie ricerche al filone dell'*Accounting Education*, una corrente di studio molto sviluppata all'estero. Argomenti come i corsi di laurea e post-lauream, i programmi degli insegnamenti, le modalità di apprendimento e di insegnamento, le caratteristiche di studenti e docenti, la selezione in ingresso degli studenti e il successivo inserimento lavorativo al termine del percorso universitario, i collegamenti tra insegnamenti e problematiche professionali sono stati al centro di quesiti di ricerca che sono stati poi approfonditi seguendo diverse metodologie (PAISEY E PAISEY, 2004).

Mentre all'estero si può riscontrare un elevato interesse intorno a questo ambito, in Italia si è verificata in passato e si verifica ancora oggi una situazione diametralmente opposta.

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