



# L'insegnamento universitario delle discipline economico-aziendali nella RIREA: una rassegna (1972-2011)

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**ABSTRACT:** (THE UNIVERSITY TEACHING OF “RAGIONERIA” AND “ECONOMIA AZIENDALE” IN THE “ITALIAN JOURNAL OF ACCOUNTING AND BUSINESS ECONOMICS”: A REVIEW (1972-2011)). *When reading recent Italian literature on the national disciplines most related to the English expressions Accounting (“Ragioneria”) and Business Economics (“Economia Aziendale”), one is likely to gain two impressions: a) little interest by authors in writing on topics of education in Italian accounting disciplines (which we call the “educational” aspect), particularly at the higher education level; b) a greater interest in issues of identity and evolution of the above disciplines (which we call the “scientific” aspect) than in their educational perspective. The criterion used to support these findings was to seek confirmation in the specialized literature but, regrettably, this first bibliographic survey revealed the lack of Italian accounting education journals or suitable review articles. We thus decided to use the methodology of the review to conduct a study that would respond to our impressions. A new survey was therefore performed on the paper-based, interim and annual, list of contents of the most recent series (1972-2011) of the oldest national journal among those accredited by the Italian Academy of Accounting: the “Rivista Italiana di Ragioneria e di Economia Aziendale” (RIREA). In particular our research objectives were: 1) to verify the existence of articles devoted to the educational aspect of the Italian accounting discipline (first objective: “if”); 2) if such articles exist, to determine quantitatively their percentage (second objective: “how many”) and compare this percentage to that of articles devoted to the scientific aspect (third objective: “how many when compared”). The results show that only a small percentage of articles (less than one per cent) deals with the educational aspect and that, simultaneously, the above percentage was lower, although not to the extent expected, than that of the articles focused on the scientific aspect (approximately two per cent). Moreover, the historical distribution of the relevant cluster (the articles devoted to the university teaching of our disciplines) shows a thickening of relevant contributions in the first years of the RIREA and a thinning in its last years. It thus appeared possible to identify two families of paradigms (the Legal one and the Cultural one) to explain this cluster behavior. Their joint influence could reasonably have caused the slow rarefaction of the interest in the topic. Finally it can be added that the narrow scope of the investigation allows for further studies by, for example, either extending the analysis to previous periods and series of the journal or extending the survey to other journals or, at least, experimenting with different criteria when constructing the sample and the selection and classification of relevant articles.*

## 1. Introduzione

Volgendo un primo sguardo alla recente produzione scientifica italiana economico-aziendale può affermarsi come il complesso delle pubblicazioni pulluli di input tematici variegati.

Tali lavori, tuttavia, paiono vertere scarsamente sull'insegnamento universitario delle discipline economico-aziendali <sup>(1)</sup> inteso nel suo senso più ampio che implica le strategie di erogazione didattica, i metodi valutativi d'esame, l'architettura dei percorsi formativi, i cfu attribuiti alle discipline, il rapporto fra obiettivi formativi fissati e le declaratorie di settore, ecc.

Al disinteresse verso detto profilo disciplinare, che d'ora in avanti per brevità denomineremo “didattico”, sembra far da contraltare una maggiore presenza di contributi dedicati al profilo identitario-evolutivo delle discipline anzidette, profilo che d'ora in avanti denomineremo, sempre per brevità, “scientifico”. La sensazione avvertita, pertanto, è quella di una discreta propensione degli autori a trattare del profilo scientifico trascurando ampiamente, quasi ritenendolo un aspetto minore, il complementare profilo didattico.

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(1) Segnaliamo qui la pregevole eccezione di CORONELLA, 2012.

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