



**RIREA**

*Italian Accounting Review*  
*Rivista Italiana di Ragioneria e di Economia Aziendale*  
founded in 1901

Its first number was printed by date “July/August 1901” and during the XXth Century the journal publications have not stopped, not even during the two World Wars.

In fact, during the years 1915/18 – in the middle of the First World War, it was printed regularly monthly, even if with reduced number of pages because many Authors were fighting on the battle front and because a Lieutenantcy decree reduced the use of paper.

And throughout the Second World War, in the year 1944, the RIREA Management obtained from Military Allied Headquarter of Rome the authorization to publish only one number of the Journal (64 pages) in the year 1944, with the inscription: “War single number 1944”.

The Journal began its publications with the following title: “Journal of Accounting”, that was changed in 1908 in: “Italian Journal of Accounting” and changed too in the year 1972 in: “Italian Journal of Accounting and Economia Aziendale” following the prevalent business studies, introduced in Italy by Gino Zappa.

The Journal, during more than one century has been witness and protagonist of ideological vicissitudes of the Accounting in Italy, becoming year by year an imposing book of History of Accounting, written contextually by its protagonists.

During the year 1901 in Italy was prevailing the Logismographic School by Giuseppe Cerboni, who wanted to publish one of its articles on the inaugural issue of this Journal.

Successively the disciples and followers of Fabio Besta (he also Author of many articles on this Journal and member of its Scientific Committee) guided for long time the Journal, even if its pages were always open and available to every contrary scientific contribution.

At last, in the following years, the Gino Zappa’s School, also called “Income School” prevailed.

From the first numbers, the Journal published a lot of articles on European business problems and accounting, and still today it is open to international collaborations.

*Writing on*  
*Italian Accounting Review*  
*is also a way to entrust your own thought*  
*to the history of accounting*  
*with the certainty that it will not be blown away*  
*from the first whiff of the wind*

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