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Accounting education for accounting educators evidence from Italy – the case of SISIS/TFA (2002-2013)*

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Abstract

This paper aims to highlight the education-training during the early twenty-first century, for future teachers of *Economia aziendale* (“Economic concern”), in Palermo (Sicily, Italy), in a special training school. In Italy, the business disciplines, unitarily, are studied generally under the name of *Economia aziendale*, within which, however, the part of Accounting (*Ragioneria* in Italian) has always played a dominant role. Compared to the usual studies in Accounting Education, this research presents some peculiarities worthy of note. The perspective used is the critical thinking in education.

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1. Introduction

This paper reports upon an unusual event in Italian accounting education: the change that occurred in the early 21st century in the education and training of future teachers of *Economia aziendale* (‘Concern’ or ‘Business’ Economics). This occurred at a special training school established in Palermo, the capital of Sicily, Italy.

* The idea for this research and the bibliography are attributable to a common body of work of the authors. The following sections, however, even with a strong cooperation among them, are due in the main, respectively, to Massimo Costa (2 and 4), to Alan Sangster (1), and to Patrizia Torrecchia (3).

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Although the business disciplines are studied together under the name, *economia aziendale*, in Italy, it is accounting (*Ragioneria*) that has always played the dominant role and, so, the change in education and training of teachers of *economia aziendale* impacted most upon teachers of accounting. This paper contributes to our knowledge of the process of accounting education by looking not, as most studies of accounting education do, at the education of future accounting professionals, but at the education of future teachers of accounting and other business disciplines. In addition, these future educators are being trained to teach, not in universities, but in secondary schools where the age of pupils is from 13 to 19. The teaching of accounting at this level is relatively unusual when compared with where it is predominantly taught in Anglo-Saxon countries, generally at post-high school level. The relative importance of this research, both for accounting education and for the history of our discipline, is that it draws attention to the importance of planning the trainers' curriculum and not just the curriculum of the trainees. From a normative perspective, this study could inform curriculum designers to the possibility of extensions to current curricula that should be beneficial and open the possibility of its generalization to other contexts beyond that investigated here.

But this history can also have an intrinsic historiographical value despite its extreme proximity over time; and we know that this historiographical perspective is relevant in accounting education field.

The third peculiarity is the reference to a particular legal system, that of the Italian school in the last decades.

During the past 30 years, research in accounting education has become established as a distinct branch of research with a global community of scholars (Urbancic, 2009; DeLande and Bernardi, 2013) but accounting education has ancient roots, inherent in the birth of modern accounting itself (Sangster *et al.*, 2007). It was, however, largely uninfluenced by specific demands of practice until two events occurred in the mid-19th century: accountants began forming professional bodies to represent their interests (Lee, 1995) and universities in the USA began including accounting in their programmes and their graduates sought jobs in the profession (Van Wihe, 2007a,b).

The birth of accounting education journals, in recent decades has led to the absence of education topics in the main accounting journals, however, it has also created a strong research community (Ravenscroft *et al.* 2008). The present work can be placed within this general framework and, in particular, in studies related to the curriculum or to instruction. In particular, it can be noted that although there has been an explosive growth of studies in accounting education from, roughly, 1997 (Apostolou *et al.*, 2001), some of the themes of the immediately preceding years have failed to develop. Instead there was a great numbers of empirical studies that sometimes seem distant from key issues, such as the strong relation between changes in accounting education and accounting faculty (May *et al.*, 1995), and focus more towards the change in accounting education in which there are "more concepts and less procedures, integration of subject matters, critical thinking" (Ehrenreich, & Hulme, 1992).

Attention towards critical thinking is evident in laboratory studies and case studies, more so than in traditional studies of the procedures, but beyond this, the important thing is that everything is not reduced to an algorithm or a claim of "best practice". We need to identify the logic, the underlying model, the evidence, and then, if possible, justify it critically (Kimmel, 1995). Some have openly criticized their own university learning (Kinney, 1990), with less attention to rules and more attention to the processes that created the rules themselves. In this respect, the Italian experience reported in this paper may be considered as a reference example for others to note and consider in terms of its relevance to accounting education where they are located.

Accounting education in Italy has a far longer pedigree than elsewhere, dating back at least seven centuries and, through the Italian schools of accounting thought, accounting in Italy has recognized scientific features for at least for two centuries, principally within the discipline of *Economia aziendale* (Lipari, 2012). There are discordant opinions about the influence of this 'scientific' conception in the field of accounting education (Chambers, 2005; Mattessich, 2005), but this concept has influenced and continues to be prevalent in Italian accounting practice and accounting education.

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