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DIVERGENCE AND CONVERGENCE IN THE ITALIAN ACCOUNTANCY PROFESSION

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ABSTRACT

This paper outlines the history of the two Italian accountancy professions, ragionieri and dottori commercialisti, from 1581 to 2000's and shows that is a tale of mutual antagonism. We use professionalisation theory to contextualise this study and, in particular, we draw upon Andrew Abbott's *The System of the Professions* (1988), to provide a theoretical framework to explain the development of the accountancy profession in Italy. We show that whereas the development of ragionieri in Italy followed the classical Abbott's eight-part model, the development of the Italian dottori commercialisti was radically different. This paper, therefore, has three main contributions. First, we outline the development of ragionieri and dottori commercialisti over their whole history culminating in their "enforced" merger in 2005. Second, we contribute to the theory of professionalism by showing how the development of the professions of ragionieri and dottori commercialisti fit into Abbott's professionalisation theory. Third, we contribute to historical accounting theory by considering whether accounting change is more likely to be a consequence of external, rather than internal, pressures.

Keywords: Abbott's model; Accounting History; Professions; Italy