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Accounting academics and political engagement. Professors as parliamentarians and ministers in Italy

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ABSTRACT

Recently, scholars have paid increasing attention to accounting academics' lives and work. The analysis of the relationships between academics and politicians is certainly of interest, if we remove the assumptions of a clear separation between the two that are assumed to underpin research in this field.

This study aims to elucidate the role played by Italian accounting academics in national political institutions, considering those elected to Parliament and/or holding a role in the Italian Government, under the Fascist regime and the 'First Republic'. To this end, it analyses the academic and political fields and the relationships between the two through a Bourdieusian approach, highlighting how these fields are intertwined and how forms of capital can be transferred from one to another. Drawing on primary sources, the study employs a collective biography approach, focusing on five pivotal academics who served as parliamentarians and ministers from 1933 to 1992. Based on this evidence, it argues that accounting academics can play a crucial role by transferring their academic capital to the political field and mobilising the power of theories to serve the objectives of intervention in the economy and society, while political capital can also be an important source of academic capital growth. Thus, this study situates the relationships between the academic and political fields in a subfield–field theoretical perspective, thereby contributing to the literature on the role of accounting academics and their impact on the economy, society, and politics.

1. Introduction

The academic accounting field has been examined from diverse perspectives (Guthrie & Parker, 2014; Lee, 1995; Parker, Guthrie, & Linacre, 2011). The extant literature has focused on accounting academics as a professional class (Vera–Colina et al., 2025; Dunne, 2025; Gebreiter & Horozoglu, 2025; Guthrie & Parker, 2014; Harding, Ford, & Gough, 2010; Samkin & Schneider, 2014; Sikka, Willmott, & Puxty, 1995), considering that academic research potentially impacts graduate and post-graduate education (Apostolou, Dorminey, & Hassell, 2020; Boyce, 2004; McPhail, 2001) and the accountancy profession (Inanga & Schneider, 2005; Swieringa, 2019). Furthermore, academic accounting research can substantiate and legitimise capitalistic mechanisms, such as the setting of accounting standards, new public management, and management accounting practices (Alawattage & Wickramasinghe, 2022; Bakre, McCartney, & Fayemi, 2022; Chiapello, 2017; Cooper, 1997; Fülbier, Hitz, & Sellhorn, 2009; Wickramasinghe, Cooper, & Alawattage,

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2021).

Several studies have emphasised the potential impact of accounting research in advocating the interests of those who are emarginated or exploited by capitalist societies (Agyemang & Lehman, 2013; Carter & Toms, 2010; Cooper, 2014; Haines-Doran, 2022; Neu & Graham, 2005; Neu, Cooper, & Everett, 2001; Sikka & Willmott, 1997; Vinnari & Dillard, 2016). Moreover, accounting research can promote and support various forms of resistance to injustice (Andrew & Cahill, 2017; Andrew, Gendron, & Tregidga, 2025; Catchpowle & Smyth, 2016; d'Astros & Morales, 2024; Gilbert & Everett, 2023). Its underlying values concern a more just and inclusive conception of the economy and society (Gendron, 2018). The theoretical horizons of reference are broad because the research ranges in areas such as the relationships between accounting and the state, the setting of accounting standards, the accountancy profession's regulation, and public sector accounting (Carter & Toms, 2010; Cooper & Robson, 2006; Jacobs, 2016; Richardson, 2017). The focus is on the possible impact of research in the accounting field on the formation of consciences, public opinion orientation, and the education of students and professionals, thereby contributing to the transformation of the existing economic, social, and institutional structures (Catchpowle & Smyth, 2016; Dillard & Vinnari, 2017).

Explicit reflection on the 'political' role played by accounting academics in contemporary society remains ongoing (Bigoni & Mohammed, 2023; Husillos, 2023; Tweedie, 2023), and examples of academic activism have been presented (Samkin, 2023). The most relevant example for the international academic community is Prem Sikka, whose political engagement with the House of Lords has been extensively documented. The research focus has shifted from accounting as an element in constructing the economy, society, and institutions to the behaviour of accounting academics when engaging in activities that can, in various ways, be considered political (Archel et al., 2022; Cooper & Coulson, 2014; Sandu, Zelinschi, & Ferry, 2023).

In other disciplines, research on the role of academics engaged in politics highlights the case of economists, who emerged in the 19th century and became particularly attractive to political parties seeking to address the novel challenges of political economy (Augello & Guidi, 2005; Fetter, 1980; Rossier, Bühlmann, & Mach, 2017; Schultze, 1982). In political science, the presence of parliamentarians and ministers from the academy illustrates how certain social categories are over-represented in parliaments relative to their numerical weight in society (Alexiadou, 2016; Carnes, 2013; Nakhaie & Brym, 1999).

The accounting literature has examined the role of accounting academics in society and its impact on the economy and institutions, based on the assumption that they cannot participate directly in the production of rules and institutions that affect accounting, organisations, public institutions, and the profession. This assumption—grounded in the idea that academics, by maintaining a separation from politics, generally preserve their autonomy in teaching and research—is based on ethical, ideological, and professional choices (Berdahl, 1990; Hall, 2018; Henkel, 2007). However, this assumption can be eliminated if we consider concrete experiences pertaining to the direct roles of accounting academics in the political sphere. The problematisation (Alvesson & Sandberg, 2011) of the role of accounting academics in active politics challenges the assumptions that are commonly considered the foundation of the ethics and independence of academics. The research agenda's relevance to the active role of accounting academics in politics is two-fold. Regarding theoretical implications, research in this field enables analysing the interactions between politics and accounting academia and whether the latter can make its own specific contribution to political debate and the production of laws and regulations. The research, then, appears particularly relevant in the accounting field. Owing to accounting's multiple effects on the organisations, economy, and society (Burchell et al., 1980; Chapman, Cooper, & Miller, 2009; Miller & Power, 2013; Walker, 2016), it demands that those with the power to influence the production of norms be aware of those effects to avoid them or, depending on their personal and ideological beliefs, to produce them. Who better than accounting academics can exercise the related power in the political context; evoke the effects of accounting norms, practices, and professional routines; and convince others to produce or avoid them?

Therefore, this research field is important. First, the political class often tends to underestimate the significance of adopting accounting information, tools, and rules, as well as that of regulating the accounting profession, by considering them 'technical issues'. This allows lobbies to promote and protect their own interests, even in contempt of the public interest or dominant class ideology (Alawattage & Wickramasinghe, 2008; Baker, 2005; Ezzamel, Xiao, & Pan, 2007). Alternatively, the political class uses accounting information and rules to influence and govern the economy and society (Bischof, Daske, & Sextroh, 2020; Cooper & Robson, 2006; Ouda, 2021). Second, the substantial number of economics and law professors elected to the parliaments and governments of democratic countries has made the political class, state bureaucracy, primary mass media, and segments of public opinion more receptive and sensitive to economic and legal arguments and discourse (Bühlmann et al., 2017; Niskanen, 1986).

The numerical presence of accounting academics in the public sphere and politics is disproportionately low compared with that of accounting topics. The several fields of application of politics to accounting (public sector accounting, accounting regulation, fraud prevention, and accounting profession) do not correspond to academics actively engaged in politics, irrespective of whether they are specialised in these fields or not. Even if academics are not neutral *vis-à-vis* the dominant political ideas, they nevertheless possess the ability to reflect and conduct in-depth analyses, which professional politicians or academics from other scientific fields usually lack. Therefore, the difference between the number and relevance of accounting issues entrusted to politics and the direct commitment of accounting academics is relevant as well as potentially harmful for public affairs. The above arguments open an avenue for research on the interaction between accounting academics and politics, which carries significant social and political relevance.

Thus, this study aims to analyse the academic life and political activity of accounting academics as parliamentarians, ministers, or undersecretaries in Italy. We focus on the period from 1933, when the first academic was appointed to the Senate of the Kingdom, to 1992, when the last academic ceased his parliamentary mandate during the 'First Republic'.

Literature on accounting and higher education has adopted various theoretical frameworks to address the numerous issues inherent to the academic figure and his functions, power, and role in society (Barrow, Grant, & Xu, 2022; James, 2008). Among the theoretical paradigms available to frame this study, Bourdieusian sociology was referenced for the following two reasons: first, the specific analytical apparatus developed by Bourdieu to analyse the academic field and role of intellectuals. Second, analysing the nature of fields as social spaces provides specific utility for studying the role and resources of academics across two different fields—academic and political—and their mutual relationships.

The remainder of the paper is structured as follows. The second section introduces the theoretical framework, that is, Bourdieu's theories of social fields, subfields, forms of capital, and habitus. The third section discusses the selection of academics for the research, sources of the paper, and the research method. The fourth section provides the background, that is, the Italian academic and political fields during the period considered. The fifth and sixth sections present the evidence, focusing on academic and political capital accumulated by academics according to their biographical profiles, academic careers, parliamentary activity, and government experience, and reveal how the academic and political fields were bridged. The final section presents a discussion of the results, the conclusion, the study's limitations, and the potential for new research on the same or related topics.

2. Field, capital, and habitus for the academy and politics

The theoretical framework, rooted in Bourdieusian sociology, mobilises the concepts of field, capital, and habitus. In Bourdieu's sociology, society is divided into a series of fields wherein actors compete for the specific benefits associated with each field by leveraging various forms of capital—namely, economic, social, cultural, and symbolic capital (Bourdieu, 1986, 1995). Further, each field may be characterised by specific forms of capital (Wacquant & Bourdieu, 1992), which are generally not transferable to other fields, yet play a fundamental role in qualifying the social agent's strength or weakness (Thomson, 2014). The list of forms of capital can be extended to socially recognised resources, which enter an initial endowment, accumulate over time, and are convertible from or into other forms of capital (Bourdieu, 1986).

Notably, habitus is a special form of the "systems of durable, transposable dispositions, structured structures predisposed to function as structuring structures, that is, as principles which generate and organise practices and representations that can be objectively adapted to their outcomes" (Bourdieu, 1990, p. 53). Habitus is the way of the agents viewing themselves and others in the field, as well as a way of thinking and acting that depends on the field in which they are absorbed and allows them to act in that field (Maton, 2014).

The concepts of field, forms of capital, and habitus have been mobilised to analyse how accounting tools are utilised in diverse contexts, indicating that how the agents present in the fields and the forms of capital that they have at their disposal determine choices, applications, and technical solutions (Aburous & Kamla, 2022; Everett, 2002, 2017; Everett et al., 2015; Sargiacomo, Ianni, & Everett, 2014). Further, the professional field is analysed as a social space wherein agents define, dominate, or attempt to continue to dominate, owing to their endowment of symbolic, social, and cultural capital (Hammond, Clayton, & Arnold, 2009; Malsch, Gendron, & Grazzini, 2011; Neu, Friesen, & Everett, 2003). Studying the habitus of professionals reveals the values, beliefs, and social practices that enable them to act in their respective professional field and adapt to changes that arise owing to external causes, such as technology and regulation (Carter & Spence, 2014; Malsch & Gendron, 2013; Spence & Carter, 2014; Spence et al., 2016).

Regarding the relationship between accounting academics and active politics, and the ways the former affects the latter, numerous contributions have tried to interpret, from a Bourdieusian perspective, the actions aimed at influencing the political and administrative activities of parliaments, governments, and authorities. Some studies have highlighted how, in the accounting field (including the subfields of auditing and taxation), regulatory processes are strongly influenced by accounting firms, professional bodies, or associations that use their own forms of capital to influence government or administrative authority (Ejiogu, Ambituuni, & Ejiogu, 2021; Gracia & Oats, 2012; Muzio, Brock, & Suddaby, 2013; Ormeño-Pérez & Oats, 2024; Stenka, 2022; Zhu, Spence, & Ezzamel, 2021).

Studies on public sector accounting analyse the utilisation and impact of accounting tools by ministries, public administrations, municipalities, and health companies. Everett (2003), applying Bourdieu, examined the application of comprehensive auditing to Canada's national parks programme. Goddard (2004) explored the relationship between accounting, governance, and accountability in local governments in the United Kingdom and highlighted how the habitus of agents in the political field allowed them to perceive and accept budgetary system reforms. Rahaman, Everett, and Neu (2007) revealed that considering the habitus of agents and policymakers, accounting decisively contributes to orienting political choices regarding the privatisation of public resources in the political field. Neu, Silva, and Ocampo Gomez (2008)—examining the higher education field and considering its distribution of capital forms—revealed whether and how financial reforms in this part of the public sector could be successful in South America. Likewise, Neu (2006) analysed how accounting, mobilised by provincial governments in the state of Alberta, Canada, aligns with the educational field and how it affects the distribution and accumulation of forms of capital by agents therein. Oakes, Townley, and Cooper (1998) indicated how adopting accounting innovations (business planning) in the provincial museums and cultural heritage sites of Alberta, Canada, determines the overall change in the forms and amounts of capital of the agents present in an organisational and institutional field. The works examined revolve around the dialectic between social reproduction (Bourdieu, 2003a) and social change. In some cases, public administration reforms seem to be real changes in social spaces, whereas in others, they seem to be held back or bent by the preservation of power relations between the agents of the political or institutional fields considered.

2.1. Academic field, capital, and habitus

Academic fields are delimited by social and institutional norms. As in all fields, the relationships between participants in the academic field foster a social space wherein agents with significant amounts of capital are in a position of domination and several others with negligible amounts of capital are in a position of subjection. The former encompasses tenured professors, deans, rectors, and directors of research laboratories, whereas the latter comprises young scholars, untenured professors, laboratory technicians, and so on (Bourdieu, 1988).

To characterise the forms of capital specific to the academic field, Bourdieu introduced the following three types of capital: academic, scientific, and intellectual. Bourdieu defines 'academic capital' as"the guaranteed product of the combined effects of cultural transmission by the family and cultural transmission by the school (the efficiency of which depends on the amount of cultural capital directly inherited from the family)" (Bourdieu, 1984, p. 23). Academic capital is more strictly associated with hierarchies and differences in the power of control over academic resources, such as financial resources, research grants, and tenure positions (Bourdieu, 1988). Bourdieu introduced the concept of academic capital but did not explicitly place it in the context of cultural and social capital, nor did it refer exclusively to university professors. This concept is applied primarily to universities and research, maintaining the concept of cultural capital to represent similar resources in other social fields (Anderson et al., 2022; Collyer, 2015; Järvinen & Mik-Meyer, 2024; Kloot, 2015; Reay, 2004). Furthermore, cultural capital—a sort of inheritance from individuals' respective pasts—may not be distinguished from 'scientific capital', a type of symbolic capital deriving from the scholar's scientific activity and includes research reputation and prestige based on scholarly publications (Bourdieu, 1998). Finally, 'intellectual capital' refers to an academic's ability to influence public opinion owing to their own scientific capital (Bourdieu, 1998).

In the academic field, as in other social fields, the distinction between fields and subfields can be applied. A field can encompass several subfields, each with its own logic, rules, regularities, and know agents with forms of capital and habitus partially different from those of the larger field of which they are part (Bourdieu & Wacquant, 1992). Although academic fields and habitus may be sufficiently similar across departments, academia does not seem the same. In specific scientific subfields, the recurring arrangements of various forms of capital reveal their participants' personal history and the nature of the struggle that characterises these subfields. The main consequence is the different distributions of various forms of capital among agents, predominantly because of the scientific disciplines practised. Scientific capital—as the most appreciated form of capital in the social subfield—prevails in the natural and life sciences subfields (Bourdieu, 2004). In the social sciences, holding economic and academic capital is of crucial importance and prevails in dominant academics (Bourdieu, 1988). Although Bourdieu's analysis of such subfields was affected by the context wherein his study was conducted, that is, the French university of the 1960s, the work offers an analytic framework that is useful in the context of other universities (Charle, 2018; Jenkins, 1989).

The academic habitus is the "generative principles of distinct and distinctive practices" (Bourdieu, 1998, p. 8) regulating the manner of conducting research and teaching. It offers "different principles of vision and division" associated with one's way of thinking about oneself in relation to other participants in the field, such as colleagues, collaborators, department directors, deans, and funders (Bourdieu, 1998, p. 82) with respect to selecting the objects of research and the ways of conducting it; the value to be attributed to publications, conferences, reviews, prizes, and recognitions; how to relate to students and colleagues; and so on. The academic career is the primary means whereby amounts of capital accumulate and forms of capital convert into each other (Bourdieu, 1998).

Numerous field studies in the higher education context have analysed the social space wherein academics operate, conceptualised as the academic field, which is shaped not only by institutional rules but also by the conduct of academics themselves (Chiapello & Baker, 2011; Puaca, 2021; Smith & Walker, 2024).

The forms of capital most important in the academic field are cultural and scientific capital, which are strongly influenced by the nature and methods of accumulation of changing social factors (Bozeman, Dietz, & Gaughan, 2001), such as those dictated by the progressive diffusion of capitalistic values (Collyer, 2015). Academic habitus—particularly important in research practices (French, 2020)—is closely intertwined with an academic's cultural capital (Lee, 1995; Reay, 2004); however, it can also affect socially relevant, but apparently negligible, aspects such as clothing and, more generally, the way of behaving and relating to others daily (Tsaousi, 2020).

Recently, the Bourdieusian analytical apparatus mobilised to interpret academic events has been enriched with additional analytical tools, including those developed by Bourdieu in works conducted specifically on the role of intellectuals (Cooper & Coulson, 2014).

Regarding the Bourdieusian classification of forms of capital, we adopted a semantic change. Combining and transforming the two notions originally dictated by Bourdieu, the concept of academic capital is utilised as a complex of idiosyncratic resources in the academic field, including social and symbolic capitals (declined as scientific, intellectual, and academic capital according to Bourdieusian semantics) and the institution's management hierarchy (Kloot, 2009). The elements included in this notion of academic capital are connected to each other; they interact, are recognised as an inseparable whole by other actors in the academic field and are likely to increase in relation to the activity conducted, the governance roles played, and the career achieved (Rowlands, 2013, 2018). Thus, we follow an interpretative approach that tends to attribute a complex structure to the forms of capital in the field, such as the amalgamation of capitals (Goldthorpe, 2007; Lareau & Weininger, 2003).

2.2. Political field, capital, and habitus

The political field "is the site in which, through the competition between the agents involved in it, political products, issues, programmes, analyses, commentaries, concepts and events are created – products between which ordinary citizens, reduced to the status of consumers, must choose" (Bourdieu, 1991, p. 172). The political field—delimited by social and institutional norms—considers individual actors and political parties operating within it, mobilising various forms of capital (Swartz, 2013) with various objectives "within and without the political field, particularly over State power" (Bourdieu, 1985, p. 739). This field arranges the participants according to the forms and amounts of capital that they hold and ensures a sort of enclosure with respect to the other fields because "the political field increasingly tends to close in on itself and function without referring to its clientele" (Bourdieu, 1998, p. 78). This dispute involves the political leaders of the parties, who "are confronted with the imperatives that arise from the 'logic of the struggle within the political field", such as the need to prove their representativeness, or "to muster the largest possible number of votes or mandates" (Bourdieu, 1985, p. 737).

Referring to those who intend to actively contribute to the political field as party members, leaders, parliamentarians, or members of the government, economic capital offers access to cultural and social capital that facilitates entry into politics and the development of useful relationships (Bourdieu, 1996). Specific forms of social capital are required for those who wish to participate in political activities. These are inherent in the interpretative and tactical capacities of politics (Bourdieu, 1991). Political capital, which emerges as a specific form of capital, is defined as "a form of symbolic capital, credit founded on credence or belief and recognition, or, more precisely, on the innumerable operations of credit by which agents confer on a person (or on an object) the very powers that they recognize in him (or it)" (Bourdieu, 1991, p. 192).

The political habitus is the "generative principles of distinct and distinctive practices", which regulate the manner of campaigning, gathering consensus around ideas and projects, climbing the party ladder, decision-making, reaching agreements with possible political allies, and attacking the majority when in opposition. It offers "different principles of vision and division" associated with one's way of thinking about oneself in relation to other participants in the field such as voters, financiers, party competitors, party leaders, parliamentarians, and ministers (Bourdieu, 1998).

To mobilise a concept referring to a plurality of interconnected and potentially convertible resources, this study adopts the notion of political capital, encompassing means and relationships that enable a politician to be a protagonist in the political field (Casey, 2008). This notion absorbs social and symbolic capital into itself and amalgamates all the other specific resources of the political field, in an extended notion of political capital, like how we utilise academic capital (Wacquant, 2004).

2.3. Connecting the political field and academic subfield

Bourdieu interpreted the relationship between the academic and political fields in two alternative ways. The first interpretation emphasises the substantial alternation between scientific capital and academic or extra-academic capital and hypothesises substantial extraneousness between the two fields and between their agents (Bourdieu, 1988). The separation is because of "the canonical opposition that is made [...] between 'scholarship' and 'commitment' (Bourdieu, 2003b, p. 18). An axiological dimension, that is, "the academics, who choose the virtuous 'way out' by remaining enclosed in their ivory tower and who see in commitment a violation of the famous 'axiological neutrality'", wrongly identified with scientific objectivity justifies such separation (Bourdieu, 2003b, p. 18).

The distinction between what Bourdieu calls the 'ivory tower' (alluding to the academy, completely closed in on itself) and the social world outside is placed at the service of maintaining higher education's authority, otherwise placed at risk if academics try making direct contact with the external world (Bourdieu, 1988). Additionally, academics' strategic distrust of contamination with the external social world can be applied to the political field. Academic autonomy cannot be granted based on this perspective. The university, institution, or research centre may see "The weakening of the autonomy [...] with respect to the [...] political fields, which was accompanied by a decline in what may be called the intellectual values to the benefit of the values of secular success" (Bourdieu, 1996, p. 212).

Academics are a dominant group in society, provided that they do not compete with others and are recognised and honoured when they remain confined to their field. Thus, academics are poorly engaged socially and politically and indirectly support the sociopolitical system (Bourdieu, 2000). Academics must manage and defend their autonomy and academic field from external influences, whether economic, social, or political forces; simultaneously, they can effectively engage only in symbolic actions of various natures (Bourdieu, 1989).

The second interpretation admits a greater interconnection between the academic and political fields, enhancing the possibility that social scientists can interact better with politics and act successfully in the political field, as indicated in some articles following Bourdieu's approach (Bühlmann et al., 2017; Davis, 2010; Lane, 2006; Lebaron, 2001). Bourdieu acknowledges that science contributes directly to politics, particularly through the success of primary struggles within the field, which is "a competition for power which is carried out by means of competition for the [...]the monopoly of the right to speak and act in the name of some or all of the non-professionals" (Bourdieu, 1991, p. 190).

According to Bourdieu, academics' political engagement can be arranged on an ideal ladder. The first step is the 'collective intellectual', which integrates academic research with creative communication and, therefore, utilises the media to disseminate ideas of change or social conservation, aiming to reach specific targets of public opinion (Wacquant, 2004). In the second step, academics can establish relationships with the bureaucratic field, defining the social space wherein participants move within state institutions that differ from politics and, in several ways, support them (Bourdieu, Wacquant, & Farage, 1994). In the last step, academics encounter the political field and enter it (Bourdieu, 1996, 2000).

The potential role of academics in politics cannot be underestimated because of 'the power of theory' to propose, justify, and defend political decisions. The 'power of theory' refers to the ability of a given theory—developed within the scientific discipline practised by academics and mastered by them—to increase confidence in the solution that theory proposes to a political problem. Further, the 'power of theory' is manifested in the appeal and conviction it inspires in listeners—particularly, professional politicians—who trust the theory invoked by the academic even without fully understanding all the premises and implications of what is being proposed. Preparing a political decision is a struggle, for which one needs to be well equipped, and "in pursuing that struggle, because of the division of labour, some are better armed than others, because it is their job. And some of them are ready to set to work. What can they offer? First, a certain authority". In this 'division of labour', the academics are exactly those "who are armed with theories" (Bourdieu, 2000, p. 54). Thus, Bourdieu attributes a prominent instrumental function to the transfer of academic capital from the academic to the political field (Bourdieu, 1996). Notably, this study focuses on the political field rather than the bureaucratic one, targeting a specific stratum of academics actively involved in political struggles, where power is contested in the open arena rather than administered through institutional routines.

We argue that the issue of potential antinomy, which Bourdieu perceives between the political and academic fields, can be overcome by referring to the concepts of field and subfield and the relationships between them (Gartman, 2002). The field is autonomous from other fields as a social space characterised by its agents, forms of capital, and habitus. Consequently, the field can be internally homogeneous. In the latter, two or more subfields may exist. As Bourdieu observes, "every subfield has its own logic, rules and regularities, and each stage in the division of a field […] entails a genuine qualitative leap" (Bourdieu & Wacquant, 1992, p. 104). Each subfield has the same form of capital as the field. Further, Bourdieu argues, "to each field or subfield there corresponds a particular kind of capital, which is current, as a power or stake, in that game" (Bourdieu, 1985, p. 724). Consequently, the field and its subfields should present the same forms of capital, though differently distributed (Hjellbrekke & Korsnes, 2020). Therefore, the field's structure determines that of the subfield with respect to oppositions (dominant/dominated, rich in capital/poor in capital) (Vandenberghe, 1999). Simultaneously, paths of differentiation exist between field and subfield because 'social agents are the product of history, of the history of the whole social field and of the accumulated experience of a path within the specific subfield' (Bourdieu & Wacquant, 1992, p. 136). In this regard, two principles of hierarchisation operate: the first specific to the field and the second relatively autonomous with respect to the first, which shapes the subfield (Hilgers and Mangez, 2014).

As fields and subfields share forms of capital but are distinct social spaces, various types of relationships can exist between them. Three types of relationships exist between fields and subfields—namely, exchange, dependency, and homology. Exchange refers to the reciprocal interactions that occur between the two social spaces, precipitating changes in the individual endowments of the forms of capital of the agents conducting the exchange and, therefore, the position that these agents occupy in the respective social spaces. Dependency refers to the inferiority relationship of a social space or of an agent or group of agents of that social space with another social space or of an agent or group of agents of this second social space, such that the dependent subfield's agents and forms of capital are influenced or dominated by those of the dominant field. Homology refers to fields and subfields that exhibit similar structures; consequently, the habits that enable one to act in one of them, in practice, are also replicable in the other, with the same results in terms of adaptation and success (Sapiro, 2022).

The distinction between field and subfield and the analysis of the relationships that can exist between the two enable us to interpret the relationship between political and academic fields. Bourdieu refers to the presence of subfields within the political field, as in the case of the 'subfield of the party or the trade union' (Bourdieu, 1991, p. 246). We argue that the political field—owing to its social relevance and the specific and pervasive power that it mobilises—can be considered as a field with respect to which the academic field can, in turn, be understood as its subfield. This study aims to analyse both academic and political fields and examine the relationships between the two fields, with reference to accounting academics elected to Parliament and/or holding a role in the Government in Italy, basing on the opportunity "to convert academic capital into political capital, engaging directly in the public sphere" (Burawoy, 2019, p. 102) and *vice versa*.

3. Object, sources, and research method

This study examines accounting academics involved in parliamentary and governmental roles. To identify them, the lists of all Italian parliamentarians and government members from 1861 to 1992 were matched with the names of accounting academics working as full professors, associate professors, and assistant professors at Italian universities (Giannessi, 1954; MPI, 1988). The results enabled us to list the names of accounting academics who served as parliamentarians, ministers, or deputy ministers: Giuseppe Broglia, Carlo Fabrizi, Tommaso Zerbi, Giordano Dell'Amore, and Giancarlo Bianchini. Our study spans from 1933 (when the first academic, Broglia, was appointed as a senator) to 1992 (when the last academic, Bianchini, ended his parliamentary role). To collect the data, this study draws on numerous primary and secondary sources. Table 1 lists the primary sources.

Regarding the academic field and capital, the primary sources comprise the official documents of the Ministry of Education and the Universities, from which information on personal life and academic careers was gathered. Regarding the political field and capital, for

Table 1
The sources of the paper.

Origin	Type	Use
Universities online archives	University Yearbooks Courses and syllabus	Academic field
Ministry of Education online archive	Applications for chairs Academic careers Curricula and courses	Academic field
Chamber of Deputies online archive Senate of Republic online archive	Personal files Parliamentary acts Texts of speeches	Political field Bridging academic and political field
Central State Archive	Minutes of the meetings of the government of the Italian Social Republic	Bridging academic and political field
Official Gazette online archive	Laws and decrees Honours	Academic field Political field Bridging academic and political field
Cristian Democrats online archive	Political party debates	Political field
Newspapers online archive	News on political parties' activities and members Biographical notes	Political field

each professor, the primary sources comprise Italian parliamentarians and members of government records, including data for each legislature, participation in parliamentary commissions, and specific appointments. As Bourdieu emphasised that the 'political discourse' and the 'mastery of a certain kind of language and of a certain political rhetoric' (Bourdieu, 1991, p. 176) were crucial dimensions of the habitus of the politicians, the speeches delivered in parliament were retrieved from the session minutes. The official archives are available online. Primary sources pertain to political parties' conference proceedings, laws, and ministerial decrees.

The documentation extracted from all primary sources was first selected by applying search keys related to the names of the initially identified accounting academics. Subsequently, the documents were read entirely to assess their relevance to the topic being discussed, including most of them, and only those of minimal relevance or those that provided information already extracted from other documents were discarded. Finally, the critical reading of documents involved identifying relevant information. For more complex documents, such as minutes of parliamentary speeches or interventions at political party events, salient passages were identified to emphasise the aspects associated with academic and political fields. As all documents are in Italian, the texts, particularly the speeches, reported in the paper have been appropriately adapted and translated into English to preserve the initial meaning and intonation. The quotations reported in English attempt to convey—to the best extent possible—the impact, meaning, and rhetoric of the original texts while being aware of the difficulties encountered in translating from one language to another (Evans, 2004, 2018; Evans & Kamla, 2018).

The secondary sources are books, articles, websites, and obituaries. All these sources are mobilised in Sections 5 and 6, wherein the academic careers and political activities of academics are presented. The evidence analysis was split into two sections according to the political regime wherein the academics were engaged. Section 5 refers to the Fascist regime, while Section 6 focuses on the Republican era. Further, Section 4 discusses the secondary sources, such as books and papers on Italian political and constitutional history, combined with the history of the Italian accounting academy.

This study employs collective biography utilised in accounting research primarily with reference to accounting professionals and, to a limited extent, academics as well (Carnegie & Williams, 2001). Such methods involve examining the characteristics that unite the members of a certain group of actors in a story through a collective study of their lives (Carnegie & Napier, 2017). The large number and numerous points of contact that university professors have in common render the prosopographical method particularly suitable for conducting investigations on groups of them, within a specific time and space. Therefore, this study also responds to the call of Carnegie and Napier, who state that the "potential of research conducted with the prosopographical method with respect to subjects such as accountancy professors remains untapped" (Carnegie & Napier, 2012, p. 341).

The evidence was arranged according to Bourdieu's framework. To represent the forms of capital accumulated in the academic field by accounting professors, we utilised summary tables (Tables 2 and 4) borrowed from those originally used by Bourdieu in *Homo Academicus* (Bourdieu, 1988, pp. 44–47). These tables are adapted to the Italian university context's specificities. The various forms of capital in the academic field are listed in the rows of the tables as follows: economic, cultural, and academic capital. The academic capital includes qualifications and publications, along with prizes and awards associated with scientific activity, the honours and prestigious roles dependent on academic visibility. Further, the academic capital includes all credentials typical of academic life that cannot be replicated in other fields (tenure position, scientific discipline, university affiliation, and academic assignments). Other facets relevant for evaluating academic capital today—including participation in conferences or journal editorial boards, visiting scholarships or professorships, the H-index, interviews with newspapers and television (TV), and the creation of dedicated blogs and social media for scientific dissemination—were not considered because they did not apply to the historical circumstances considered here.

For the same purpose, but with reference to the political field, synoptic tables (Tables 3 and 5) were utilised to represent the

Table 2
Forms of capital indicators in the academic field (Broglia and Fabrizi).

Form of capital	Details	Broglia Giuseppe (1869–1938)	Fabrizi Carlo (1907–1975)
Economic capital	Wages	Professor wages	Professor wages
	Professional income	Profitable professional engagements	Advisory fees
	Family wealth	Villa, Apartments,	Unknown
Cultural capital	Qualification	Economic degree	Economic degree
		University of Venice	University of Trieste
	Other educational experiences	––	––
Academic capital	Tenure	Full professor	Full professor
	Course	*Tecnica mercantile e bancaria*	*Tecnica industriale e commerciale*
		Commercial and Banking Technique	Industrial and Commercial Technique
	University	Turin	Trieste
	Academic assignments	Dean of the Faculty	Member of the Board of Directors of the University
		Member of the Superior Council of Education	
		President of commissions for chairs	
	Prizes and awards	Professor emeritus	––
	Honours	"Commander of the Mauritian Order"	––
	Prestigious role	General manager of FIAT	––
		President of a local bank	

Sources: Borghi (2001); Ministero dell'Educazione Nazionale (1933, 1935, 1937, 1943); Re d'Italia (1937); Regno d'Italia (1933, 1934, 1935 a, 1935b, 1937, 1939 a, 1939b, 1943); Università di Torino (1937, 1938); Università di Trieste (1930, 1935, 1944, 1947).

Table 3
Main political capital indicators in the political field (Broglia and Fabrizi).

Indicators	Broglia Giuseppe	Fabrizi Carlo
Political assembly	Senate of the Kingdom (1933–1938)	Chamber of Fasces and Corporations (1940–1943)
Cabinet roles	––	Undersecretary of State for the Ministry of Agriculture and Forestry (1943) National Commissariat for price regulation (1944–1945
Political party	National Fascist Party	National Fascist Party (1929–1943) Republican Fascist Party (1943–1945)
Party role	Active	Active
Relation with the leader	Indirect (fascist oligarchy inner circle)	Direct (member of the government)
Political consensus	Not necessary	Not necessary
Communication skills	Not necessary	Not necessary

Sources: Borghi (2001); Ministero dell'Educazione Nazionale (1933, 1935, 1937, 1943); Re d'Italia (1937); Regno d'Italia (1933, 1934, 1935 a, 1935b, 1937, 1939 a, 1939b, 1943).

Table 4
Forms of capital indicators in the academic field (Zerbi, Dell'Amore and Bianchini).

Form of capital	Details	Zerbi Tommaso (1908–2001)	Dell'Amore Giordano (1902–1981)	Bianchini Giancarlo (1938–2022)
Economic capital	Family	Son of an entrepreneur	Son of a Foreign Affairs Ministry officer	Son of a gas station's owner
	Income	Professor wages Compensation as president of a fair	Professor wages Compensation as president of a bank	Professor wages
Cultural capital	Qualification	Economic degree Bocconi University	Economic degree Bocconi University	Economic degree Bocconi University
	Other educational experiences	–	Specialization course in London	–
Academic capital	Tenure	Lecturer (when he was a member of the parliament) Then Full professor	Full professor	Associate professor
	Course	*Ragioneria generale ed applicata* General and Applied Accounting	*Tecnica bancaria* Banking Technique	*Economia e gestione delle imprese* (Management)
	University	Bocconi – Milano Cattolica del Sacro Cuore – Milano	Bocconi – Milano	Bocconi – Milano Parma Modena
	Academic assignments	Head of the Department of Accounting in the Università Cattolica del Sacro Cuore – Milano	Head of the Department of Accounting – Bocconi University Rector of the Bocconi University Member of the Board of Directors of the Bocconi University	–
	Prizes and awards	––	Vanoni Prize	–
	Republican and other Honours	"Knight Grand Cross" "Légion d'Honneur"	"Great Officer of merit of the Republic", "Commander of the Papal Order of St. Gregory the Great", "Knight of the Grand Cross of the Republic", "Knight of Labor"	–
	Prestigious roles	Deputy president of the Milan Fair	Member of various institutions	President of the Piacenza Chamber of Commerce President of the Piacenza fair body

Sources: Amaduzzi (2001); Anonymous (2012, 2022); Bianchi & Romani (2013); Diocesi di Piacenza (2016); Università Cattolica del Sacro Cuore (1959); Università di Palermo (1958).

political capital indicators. The schemes employed in Rossier, Bühlmann, and Mach (2017) and Bühlmann et al. (2017) were the initial points. They were selected because they offer an updated version of the tables originally adopted by Bourdieu. Rossier, Bühlmann, and Mach (2017) referred to business studies academics, and Bühlmann et al. (2017) referred to jurists. Rossier, Bühlmann, and Mach (2017) address the problem of translating various forms of academic capital into indicators that can be collected. Bühlmann et al. (2017) remained faithful to Bourdieu's original classification, distinguishing variables attributable to scientific, academic, and extra-academic capital. As already specified in the previous section, this study refers to academic capital as a synthesis category of what Bourdieu originally classified as social and symbolic capital (declined as scientific, intellectual, and academic capital according to Bourdieusian semantics), and the institution's management hierarchy.

The necessary adaptations were made to consider the specificities of Italian political institutions in the Fascist and Republican eras. Political capital, a distinctive resource in the political field, was analysed considering aspects such as the political assembly, cabinet roles, parliamentary commissions, the political party, the role played in it, the relationship with the leader of the party, political consensus (only in the republic), the non-governmental organisations and other organisations' affiliations, and communication skills.

Table 5
Political capital indicators in the political field (Zerbi, Dell'Amore and Bianchini).

Indicators	Zerbi Tommaso	Dell'Amore Giordano	Bianchini Giancarlo
Political assembly	Constituent Assembly (1946–47) Chamber of Deputy 1°, 2° Leg. (1948–1958)	Senate of Republic 4° Leg. (1963)	Chamber of Deputy 9°, 10° Leg. (1983–1992)
Cabinet roles	Undersecretary of State for the Budget (1951–1953)	Minister of Foreign Trade (1954)	–
Parliamentary Committee	Finance and Treasury Commission Chairman of the Industry and Commerce Commission Supervisory Commission on CDP and pension institutions Undersecretary of State for the Budget	Finance and Treasury Commission Minister of Foreign Trade	Industry and Commerce Commission Labor and Social Security Commission Special Commission for the examination of draft laws on the reform of the pension system Productive Activities Commission
Political party	Cristian Democrats	Popular Party (1919–1924) Cristian Democrats	Cristian Democrats
Party role	Provincial Secretary of Milan	Inactive	Provincial Secretary of Piacenza
Relation with the leader of the party	Bad relationship with Alcide De Gasperi (CD leader)	Friend of Amintore Fanfani (CD leader)	Friend of Carlo Donat-Cattin (CD leader) and Sergio Mattarella (now President of Italian Republic)
Political consensus	Broad and solid Electoral district of Milan	Extemporaneous Electoral district of Milan	Broad and solid Electoral district of Modena
No profit and other organizations' affiliations	––	––	Catholic Action Sant'Egidio Community Catholic Association for Disabled
Communication skills	Cultured rhetoric and with arguments oriented towards the Catholic and moderate electorate	Cultured rhetoric and with arguments oriented towards the Catholic and moderate electorate	Cultured rhetoric and with arguments oriented towards the progressive Catholic electorate

Sources: Andreotti (2004); Anonymous (2012, 2022); Democrazia Cristiana (1982); Di Capua (2004); Diocesi di Piacenza (2016).

Other facets relevant to evaluating political capital today, such as interviews in newspapers and TV, presence on social media, number of followers and likes, and online voting polls, were not considered because they were inapplicable to the historical circumstances analysed here.

4. Italian academic and political fields (1933–1992)

4.1. Italian accounting academic field

From the 1930s to the 1990s, the Italian accounting academic field grew in an institutional context in which universities depended on the Ministry of Education for financial resources, personnel, and graduate courses (Brizzi, Del Negro, & Romano, 2007). Until 1980, full professors were the only tenured positions, whereas 'assistant professors' and 'untenured professors' were annually renewable and low-paid positions (Regno d'Italia, 1933; Repubblica Italiana, 1958a). In 1980, the positions of 'tenured researcher' and 'associate professor' were added, and PhD programmes were introduced (Repubblica Italiana, 1980). Tenured professors were recruited nationally, and the Ministry of Education appointed full professors to assess and select candidates.

Until 1945, the Fascist regime attempted to exercise penetrating and pervasive control over all manifestations of culture, science, and art in Italy (Bigoni, 2021; Bigoni et al., 2021) and on the colonies (Bigoni et al., 2025). Episodes of resistance to the regime's control were few (Papi et al., 2019). Access to higher education was limited to a few according to the design of Italian society desired by the Minister of Public Education, ideologist, and philosopher of fascism, Giovanni Gentile (Papi et al., 2020).

With the end of the Second World War and the establishment of the Republic, Italian universities experienced a period of progressive growth in an environment of total autonomy in the field of teaching and research. Nonetheless, until the 1960s, Italian universities were *de facto* reserved for the elites. In 1933, the number of students enrolled in Italian universities was 57,000 (out of a total population of 41.5 million inhabitants), and the number of teachers was 4400, whereas in 1962, there were 288,000 university students (out of a total population of 50.1 million inhabitants) and 27,000 teachers (ISTAT, 2014). It was only from the 1970s that Italian universities really opened to the less well-off classes, with a significant increase in the number of students and teachers.

The accounting courses were all delivered in the 'Faculties of Economics and Commerce', whose degree was established and ruled during the 1930s (Regno d'Italia, 1935a). Accounting courses were included in the ministerial-ruled curriculum (Regno d'Italia, 1935b). Initially, there were fewer than 20 faculties until the 1960s, which progressively increased to more than 40 faculties at the end of the study period (Billio et al., 2018). The number of tenured professors was also low. During the 1930s, there were fewer than 10 full professors of accounting in Italian universities (Ministero dell'Educazione Nazionale, 1939). During the 1960s, the number doubled (Ministero della Pubblica Istruzione, 1963) and grew regularly from the end of the 1970s.

From a scientific perspective, during the period considered, we witnessed a progressive decline in the school of thought and academic class that revolved around the figure of Fabio Besta, an eminent accounting scholar and professor at the Higher School of Commerce of Venice, until 1917 (Andrei, Baker, & Sargiacomo, 2017; Sargiacomo, Servalli, & Andrei, 2012). Beginning in 1926, the Italian accounting academy experienced the *economia aziendale* (business administration) scientific revolution, led by Gino Zappa, a prominent contemporaneous academic. The chief innovation was the inclusion of accounting in the business administration discipline, with an extension of the contents and the synergistic understanding of accounting, management, and organisation contents (Canziani, 2014). Subsequent academic studies were strongly influenced by these new ideas and the selection of academic classes that rewarded scholars who followed this new line of research (Canziani, 2013). As proposed by Gino Zappa, business administration was an indisputable paradigm that could only be adhered to or repudiated. Adhesion to this paradigm defined the boundary of the accounting field, excluding all those who did not recognise themselves in it, at least from the 1950s onwards (Viganò & Mattessich, 2007). Accounting professors' habitus emphasises values and beliefs such as belonging to the school of thought, the centrality of the monograph as the chief scientific outlay, independence from the international scientific community, and respect for the academic hierarchy (Zan, 1994).

Accounting and business administration focused on the firm as an entity and its economy and on its accounting system (Costa et al., 2024; Zambon & Zan, 2000). Interdisciplinary approaches derived from theoretical integration with sociology, political science, and law were not allowed (Lai, Lionzo, & Stacchezzini, 2015). Generally, accounting academics have sought to maintain their autonomy from political debates and social issues. They partially failed during fascism (Cinquini, 2007) but succeeded during the Republican era, attempting to bring back to the postulates and principles of their own scientific discipline, the new issues emerging from the social system, such as capital-labour conflicts, industrial pollution, relationships with stakeholders, and ethical dilemmas (Coronella et al., 2018).

4.2. *Italian political field*

The political field is a social space in which many participants compete with their capital forms in an institutional context. All participants in the political field are committed to achieving a goal or, to use Bourdieu's words, have a stake. This stake constitutes the assertion of an interest to the detriment of that supported by other participants in the political field. The assertion of the interest finds expression according to the institutional form provided (programmes, analyses, commentaries, concepts, and events) and increases the forms of capital of those who, within the political field, have won the competition for it. Regarding the study period, the political field in the Italian institutional context was embedded in the Fascist regime, the Constitutional transition, and the 'First Republic'.

The Fascist regime can be dated back to 1922, when the March on Rome occurred. Fascism maintained the constitutional institutions of the surviving Kingdom of Italy (De Felice, 1966). In 1939, the *Camera dei Fasci e delle Corporazioni* (Chamber of fasces and corporations) was established to replace the Chamber of Deputies. It was not an elected assembly but attended by members representing various economic and political interests within the Fascist Party. *Camera dei Fasci e delle Corporazioni* dissolved during the fall of fascism in July 1943. The Senate of the Kingdom was a royal appointment. All the senators were selected from a list of professional roles, aged over 40 years. Senators held office for life and included only men (Art. 33–34 Statuto Albertino).

After the war of liberation from Nazi occupation (September 1943–April 1945), a period of institutional *vacatio*, and a referendum, the Italian people preferred the republican form to the monarchy and elected the Constituent Assembly on 2 June 1946 and drafted the constitution of the Italian Republic, which came into force on 1 January 1948 (Cortese, Caruso, & Rossi, 2018).

Members of the Chamber of Deputies and the Senate of the Republic were elected on 18 April 1948 as the first Republican legislature (Invernizzi, 2007). The political field was grounded in the primary role of political parties. The government of the republic is an expression of the parliamentary majority, and its composition depends on the strength of the parties expressing that majority and from which it must receive confidence. The President of the Republic appoints ministers and undersecretaries at the proposal of the Prime Minister (Brasson, 2014).

The political balance between the end of the Second World War and the beginning of the 1990s was based on the East–West dualism generated by the Cold War. During these 45 years, electoral law reflected the political division of Italian society and its social composition. The Christian Democratic Party – representing the middle and business classes, part of the peasant masses, and the Catholic world – took a pro-US position and was always in government. The Italian Communist Party, the largest in Europe, represented the workers, the avant-garde, and the intellectual classes, and was close to the USSR, and was always in opposition. With the collapse of the USSR, the Italian political system embarked on a crisis of representation accelerated by the widespread corruption that was revealed during the early 1990s. Subsequently, the 'Second Republic' began (Ignazi, 2009).

5. Fascist regime (1933–1945)

5.1. *Academic field and forms of capital*

In the Fascist era, there were few academics in accounting and business administration. Among them, Giuseppe Broglia and Carlo Fabrizi emerged as full professors who were politically engaged in the parliamentary and governmental lives of the Fascist regime. Table 2 presents the indicators related to economic, cultural, and academic capital, as referred to by Broglia and Fabrizi.

5.1.1. *Economic and cultural capital*

Analysing the biographical profiles of Broglia and Fabrizi in detail, the economic and cultural capital of each of them assumes importance.

Giuseppe Broglia (1869–1938) came from a middle-class family. His father, Enrico, was a suitcase dealer with a decent turnover, (Regno d'Italia, 1899, p. 1358). The economic capital of his family allowed Giuseppe to attend high school and university until he obtained a degree in Economic and Commercial Sciences from the University of Venice, which was his chief and valuable cultural capital asset. After graduating, Broglia worked as a high school teacher for several years (Ministero della Pubblica Istruzione, 1896, p. 244). During his career, Broglia increased his economic capital because of the income derived from his managerial and professional activities. He was appointed the general manager of FIAT and was also a professional accountant (Jesurum, 1972). In 1927, Broglia was first appointed the vice president of Turin Bank and then, in 1937, the president of the same institution (Regno d'Italia, 1937).

Carlo Fabrizi (1907–1975) was the son of a career army officer. Owing to his family's economic capital, Fabrizi graduated *cum laude* in Economic and Commercial Sciences from the University of Trieste in 1930 (Università di Trieste, 1930, p. 241). Fabrizi first became an employee and then, a manager of a local bank, allowing him to consolidate his economic capital. In 1932, he became a permanent teacher at a commercial secondary school (Ministero dell'Educazione Nazionale, 1933, p. 3244). In 1937, Fabrizi moved his residence to Rome, where he began to collaborate with the Italian Association of Joint Stock Companies (ASSONIME), a position that allowed him not only additional income but also an opportunity to meet the Italian entrepreneurial and political elites of the time (Anonymous, 1995).

5.1.2. Academic capital

Academic capital is a set of symbolic and social resources derived from scientific activity, which includes publications, research reputation, prestige, academic position, power over resources and careers, and the ability to influence public opinion through scientific capital (Bourdieu, 1988, 1998).

Broglia entered academia at the age of 40. He was appointed as an assistant professor for *Tecnica industriale e mercantile* (Manufacturing and Trade Firms Management) at the University of Torino in 1909 and won the chair as a full professor in 1926 (Università di Torino, 1937, p. 29). He was the dean of the Faculty of Economics and Commerce of Turin from 1932 to 1937 (Ibid., p. 49) and professor emeritus after his retirement (Università di Torino, 1938).

Fabrizi entered the academic field in 1934 when he was appointed as an assistant professor and then, an untenured professor at the University of Trieste (Università di Trieste, 1935, p. 81). In 1943, Fabrizi won the chair as a full professor for *Tecnica Industriale e Commerciale* (Università di Trieste, 1944). Owing to his political involvement in fascism, with the end of the Second World War, Fabrizi was purged from his role as a university professor in 1947 (Università di Trieste, 1947). Fabrizi was, then, reinstated in the role of full professor in 1949, with a 'not to prosecute' sentence (Borghi, 2001). After his reinstatement, Fabrizi served as a full professor at the University of Naples and from 1966 at the University of Rome until he died in 1975 (Sicca, 1995).

Broglia and Fabrizi were the two dominant contemporaneous academic figures. Both made their careers during the Fascist regime and were members of the National Fascist Party. Both came from the middle class, the only ones who could afford to graduate their children and conduct managerial and professional activities outside the university. Both were the only full professors of accounting and business administration at their universities. Academic power and social prestige characterised both. Broglia was appointed president of the National Commission as the chair of accounting in 1935 (Ministero dell'Educazione Nazionale, 1937). In 1937, Broglia was appointed to the Higher Council of National Education (Ministero dell'Educazione Nazionale, 1935, p. 451). In the same year, Broglia was honoured as 'Commendator of the Mauritian Order' (Re d'Italia, 1937, p. 27), the most prestigious order of chivalry that the King of Italy could confer. Fabrizi was appointed a board member of the University of Trieste (Università di Trieste, 1944, p. 12).

5.2. Political field and political capital

To Bourdieu, the political field offers a peculiar form of capital; that is, political capital comes from symbolic capital, credit enjoyed in terms of conviction, and recognition by other agents (politicians or voters), which legitimises the exercise of power (Bourdieu, 1991). A set of self-representation and communication practices can also be considered an integral part of political capital (Bourdieu, 2005), certainly in liberal democracies and partly in non-democratic regimes. Broglia and Fabrizi entered the political field and conducted intense political activities under the Fascist regime, fully deploying their political capital. Table 3 summarises the indicators of political capital accumulated by Broglia and Fabrizi.

Analysing the components of political capital, both Broglia and Fabrizi were members of the National Fascist Party and led an active political life; however, they did not have to demonstrate specific skills in terms of communication with the electorate and the ability to attract consensus, considering that both were co-opted under a dictatorial regime.

Broglia joined the National Fascist Party in 1921. In 1933, he was appointed Senator of the Kingdom (Regno d'Italia, 1934). In this position, he distinguished himself in his support for Mussolini's colonialist policy. After his death, Broglia was solemnly remembered as a 'very fascist man' by the president of the senate in a plenary session (Regno d'Italia, 1939d).

Carlo Fabrizi joined the Italian Fasces of Combat in 1920 and, subsequently, the National Fascist Party (1929). Fabrizi entered the Chamber of fasces and corporations in 1942, appointed by the *Duce* (Mussolini) as Inspector of the National Fascist Party (GURI, 25 February 1942). In 1943, Fabrizi was appointed as Undersecretary to the Ministry of Agriculture and Forestry (Regno d'Italia, 1943), simultaneously as Commissioner of the Confederation of Credit and Insurance Companies (GURI, 14 July 1943). After 8 September 1943, Fabrizi joined the Republican Fascist Party. He was appointed National Price Commissioner in the Italian Social Republic (Repubblica Sociale Italiana, 1943). In January 1944, he was appointed by the *Duce* as Undersecretary for Prices at the Ministry of Labour. In April 1944, a clandestine socialist newspaper criticised Fabrizi's work, remarking on his active role under the Nazi-Fascist regime (Anonymous, 1944, p. 2).

5.3. Connecting academic and political fields

The interrelation between the field and the subfield from a Bourdieusian perspective (Sapiro, 2022) can be reconstructed through an analysis of key episodes in the political life of the academics under examination.

Broglia was a rapporteur and the author of several bills on financial and banking matters. Broglia's academic habitus – his capital of professional and scientific knowledge – was used to serve in politics in leading debates aimed at renewing certain strategic sectors of the Italian economy. In particular, he worked on the conversion of Decree-Laws No. 375/1936 and No. 1400/1937, which completely reorganised the Italian banking system. Broglia was also responsible for the Decree-Law No. 376/1936, by which the *Istituto Mobiliare Italiano* (a state-owned merchant bank) could conduct credit operations. He was the rapporteur for the conversion of Decree-Law No. 906/1937, which authorised the IRI (*Istituto per la Ricostruzione Industriale*, an entity set up in 1933 to restructure the Italian industrial system) to subscribe to the share capital of FINSIDER, a public conglomerate that would acquire the shares of steel companies in difficulty (Regno d'Italia, 1939c). Broglia's political activities were based on scientific knowledge. These provide the academic with the ability to 'compete' on the political level and be functional in politics. Consequently, Broglia was appointed as a member of the credit market and banking supervisory authority (Regno d'Italia, 1934, 1939a, 1939b).

In his early years of teaching, Fabrizi primarily dealt with colonial trade. As a member of the Chamber of Fasces and Corporations, Fabrizi intervened in the debate on the approval of Decree-Law 355/1942 concerning the financing of export businesses. His academic capital, specialising in international trade issues, was spent in the political field through his advocacy of specific legislative measures. In his speech, Fabrizi pointed out the problems and the solutions of the credit systems favouring bank activities. Academic habitus is important because it translates scientific knowledge into political leadership. This allowed Fabrizi to create an autonomous space of power within the political field of non-academics.

Fabrizi, as a price commissioner and then as an undersecretary in the same position, created the mechanism adopted for stabilising prices in the Italian Social Republic (Repubblica Sociale Italiana, 1943). The problem of rising consumer prices became apparent almost immediately after the war began.. When the Nazi Germans occupied Northern and Central Italy, they attempted to resolve it by establishing specific territorial offices to control consumer prices and the supply of goods needed by the army (Fabrizi, 1949a). At the time of the establishment of the Italian Social Republic, the problem of controlling consumer prices was addressed by establishing a specific commissariat. This office had the task of calculating the prices of agricultural and industrial products, transport, services, professional, and craft services, as well as banking and insurance rates. The first problem to be solved by the Price Commission was to calculate a 'political price', as there was no real market price. The pricing system was based on the producer's determination of production costs, to which a reasonable profit margin was added (Repubblica Sociale Italiana, 1944b). This would be achieved through accounting control of industrial production, allowing costs to be recorded and grouped so that comparisons could always be made (Fabrizi, 1949b). In Fabrizi's words, the measure would have had the merit of legally regulating the process of measuring and recording production costs, creating a uniform basis for recording production costs, and enabling a comparison of company costs. A complete cost calculation model, listing cost elements, distinguishing direct and indirect costs together with an allocation basis, and applying profit rates to the total cost, was detailed in *Duce*'s decree (Repubblica Sociale Italiana, 1944b). The regulations were widely opposed by German occupiers, who, according to Fabrizi, favoured Italian companies with more remunerative prices. Despite a well-functioning price control mechanism in 1944 and the escalation of wartime activities on Italian soil, the regulations received considerable criticism, in part relating to the depreciation of machinery, the determination of the profit rate to be added to the final selling price, and the interest to be paid to the invested capital (Fabrizi, 1949a). Fabrizi's political action demonstrates how the political field appropriates the academic field. Fabrizi's arguments in presenting the proposed decree were exclusively technical and drew on his academic capital. This academic capital allowed Fabrizi to move into the political field, 'carve out a slice of power', and secure his right to speak. Fabrizi mobilised all the cost accounting skills of the time; the decree bearing his signature faithfully reproduces the rigorous approach that can be found in contemporaneous cost accounting manuals. The failed attempt to adopt uniform costing during the first years of the Second World War (Cinquini, Giannetti, & Tenucci, 2016) was probably considered.

Finally, the relationship between the field and the subfield may comprise the dependence of the latter – that is, its agents and their forms of capital – on the former (Sapiro, 2022). In the case of the political and academic subfields, the dependence relationship is evident in Fabrizi's academic career. Fabrizi won the chair of full professor in 1943, one year after entering the Chamber of Fasces and Corporations. The examination commission included five professors (Corsani, De Maria, D'Ippolito, Garrone, Pacces), some of whom were fully integrated into the Fascist regime's hierarchy (Pacces above all). Fabrizi was preferred to many other candidates (Aldrighetti, Lorusso, Marcantonio, Pivato, Riera, Zunino) and was approved together with Tridente and Saraceno (Ministero dell'Educazione Nazionale, 1943), as the youngest candidate and with the fewest and shortest publications.

6. Republican era (1946–1992)

6.1. Academic field and forms of capital

During the Republican era, the progressive spread of business administration in Italian universities witnessed the emergence of a new generation of scholars entering the academic field (Giannessi, 1954). Tommaso Zerbi, Giordano Dell'Amore, and Giancarlo Bianchini were three accounting and business administration academics belonging to Zappa's school of thought and were involved in the parliamentary and governmental life of the Italian Republic. Table 4 lists the economic, cultural, and academic capital indicators.

6.1.1. Economic and cultural capital

For the academics considered here, economic and cultural capital (Bourdieu, 1986) represented the initial resources for accessing academic fields.

Tommaso Zerbi (1908–2001) came from a family of wealthy Lombard entrepreneurs (Antonelli et al., 2020). Their economic capital ensured Zerbi a state of well-being that allowed him to graduate from the Economic and Commercial Sciences at Bocconi University in 1930. Zerbi served as the vice president of the Milan Fair, an important institution that allowed him to consolidate friendships with entrepreneurs, politicians, and trade unionists (Amaduzzi, 2001).

Giordano Dell'Amore (1902–1981), son of an official from the Foreign Ministry, graduated from the Bocconi University in 1923. His economic capital was guaranteed by his family and integrated with income derived from work activities; cultural capital comprised a degree in economics and a specialisation course in London in 1926 (Bianchi & Romani, 2013). During his career, Dell'Amore served as president of one of the most important regional banks in Italy.

Bianchini (1938–2022) moved to Piacenza, where his father opened a petroleum station. Bianchini supported his studies by working as an accountant and graduated in economics from Bocconi University. From 1975 to 1983, he served as president of the Piacenza Chamber of Commerce, and for some years, as president of the Fair Authority (Anonymous, 2022).

6.1.2. Academic capital

Zerbi entered academia immediately after graduating from school. He was a pupil of Gino Zappa, an assistant at Bocconi University and then at the Catholic University in Milan, pursuing his academic career owing to the income derived from his family (Amaduzzi, 2001). Despite his political engagement, Zerbi published many important academic books, ready when a competition for a job as a full professor of accounting was announced. Zerbi won the chair of full professor in 1958 at the University of Palermo (Università di Palermo, 1958, p. 81); however, after a year, he obtained a transfer to the Catholic University of Milan (Università Cattolica del Sacro Cuore, 1959, p. 21), where he remained until retirement. He had been serving as head of the Accounting Department for 20 years. Zerbi was awarded the Italian Republic 'Knight Grand Cross' and the French Republic *Légion d'Honneur*.

Dell'Amore entered the academic field as a pupil of Gino Zappa. In 1932, Dell'Amore became an untenured professor at the Catholic University of Milan (Anonymous, 2012). Dell'Amore won the chair in *Tecnica industriale e commerciale* at the University of Venice in 1938 (R. Istituto Superiore di Economia e Commercio di Venezia, 1939, p. 97), where Gino Zappa was the only full professor before him. In 1952, Dell'Amore moved to Bocconi University, where he remained a full professor at *Tecnica bancaria e professionale* until his retirement. He also served as rector of Bocconi University from 1967 to 1973. Dell'Amore held many positions in public bodies and private companies and received honours and awards for his academic and scientific activities.

Bianchini became an untenured professor of business administration, first at the University of Parma and then, from 1973, at the University of Modena. Bianchini became an associate professor at *Tecnica industriale e commerciale* in 1981.

Zerbi and Dell'Amore graduated between the two world wars, while Bianchini graduated after the end of the Second World War, all three being able to access higher levels of education. Zerbi and Dell'Amore were two prominent academics, reaching the position of full professor in two of the most prestigious Milanese universities, Catholic University and Bocconi University, both students of Gino Zappa, the founder of Italian business economics (Canziani, 2013, 2014). Dell'Amore was one of the most powerful academics in his discipline, owing to the social relationships established with the political, entrepreneurial, and ecclesiastical environments of Milan and elsewhere. However, Bianchini was a minor academic figure, although he was probably more interested in political activities and volunteering than in his university career.

6.2. Political field and political capital

The political field, in addition to mobilising economic and cultural capital in each of its agents, is characterised by political capital (Bourdieu, 1991, 2005), which is considered at the individual level and in a democratic regime. Table 5 summarises the indicators of political capital accumulated by Zerbi, Dell'Amore, and Bianchini.

Zerbi was a partisan against the Nazis during the Second World War. He was elected to the Constituent Assembly on the Christian Democratic Party's list(ASCD, 1946). Zerbi was elected to the Chamber of Deputies in the first (1948–1953) and second (1953–1958) legislature. He was appointed the undersecretary of budget in the seventh De Gasperi government (1951–1953).

Giordano Dell'Amore was influential in the Christian Democratic Party as an intellectual and a *maitre-à-penser* to the financial market and the bank system (Marossi, 2020). In 1954, Dell'Amore was appointed Minister of Foreign Trade in a cabinet that lasted only 22 days (ASS, 1954). Dell'Amore was elected senator on the Christian Democratic Party in the fourth legislature in April 1963 but had to resign a few months later owing to incompatibility with the office of the president of a bank (ASS, 1963).

Bianchini's political commitment within the Christian Democratic Party originated in militancy in the chief associations of the Italian Catholic Church. In 1965, Bianchini led the Italian Youth of Catholic Action of Piacenza. During the early 1970s, Bianchini was close to the Minister of Industry Carlo Donat-Cattin (one of the most influential Christian Democratic politicians at the time). At the end of the 1980s, Bianchini became a friend of the then Minister of Education and the current President of the Republic, Sergio Mattarella (Anonymous, 2022). Bianchini was elected on the list of the Christian Democrat Party as a member of the Parliament of the Republic in the ninth (1983–1987) and tenth legislature (1987–1992).

Analysing the individual components of political capital, Zerbi, Dell'Amore, and Bianchini all militated in the Christian Democratic Party: Zerbi and Bianchini were real activists (Andreotti, 2004; Democrazia Cristiana, 1982). Zerbi served as the provincial secretary of the party in Milan, and Bianchini played the same role in Piacenza. Dell'Amore remained on the fringes of party life. Zerbi was elected three times, garnering 14,000–17,000 votes in his constituency. Bianchini was elected twice, collecting approximately 25,000 votes. Thus, Zerbi and Bianchini demonstrated that they had a solid electorate and, therefore, many preferences in their electoral districts (Anonymous, 2022; Di Capua, 2004). On his own, Dell'Amore's electoral success was more owing to the party machine.

6.3. Bridging academic and political fields

Bridging the academic and political fields involves the transfer of resources referable to the various forms of capital of one field to those of the other (Wacquant & Bourdieu, 1992), particularly mobilising the 'power of theory' (Bourdieu, 2003, p. 18) in the service of legislative activity. Zerbi, Dell'Amore, and Bianchini mobilised academic capital accumulated in the academic field in the roles held in Parliament and Government. In the political field, parties, interest groups, lobbies, and parliamentarians (Bourdieu, 2005) use political weapons, among which knowledge is certainly to be included. Knowledge is the object of production, circulation, appropriation, and exchange, such as goods, services, and status. Academic capital is a composite form of capital that sublimates knowledge because it combines further qualifying elements such as university recognition, the prestige of the role, the explanatory force, or what Bourdieu calls 'power of theory'. In this sense, academic capital is transferred from the academic field to the political field, not finding an equivalent in it. The most significant examples of capital transfer from the academic to the political field are the debate on the article of the Italian Constitution on popular savings and investments, the discipline of financial statements of public utilities companies involving Zerbi, and the laws on production involving Bianchini.

Zerbi played a crucial role in the Constituent Assembly regarding Article 47 on the protection of popular savings and investments. According to the text drafted by the committee, the article read: "The Republic favours and protects savings; to this end it regulates, coordinates and controls the exercise of credit". Numerous amendments to this wording were tabled in the assembly, one by Zerbi together with other Christian Democratic members, another by Einaudi (a prominent economist and next First President of the Republic), Corbino (another prominent economist), and others from the Liberal group, and finally, a third one by Persico and other parliamentarians from the Socialist area. Zerbi's academic capital was an instrument of action in the political field. This habitus of academic and professional knowledge allowed him to support political discourse and debates with colleagues from other parties, most of whom were academic economists. The dispute concerned the type of savings to be protected, as Persico's amendment wanted to privilege 'labour' savings, emphasising their difference from speculative or rent-based forms. However, Einaudi proposed inserting into the article of the Constitution the obligation to respect the gold guarantee for state debts and, thus, ensuring the strenuous defence of the real value of the lira. Zerbi's proposal was part of this debate with an amendment. "The Republic shall safeguard savings in all its forms and shall favour the access of popular savings to real investment by promoting the spread of property, housing, direct farming, direct and indirect shareholding in the country's major productive complexes" (ASCD, 1947). Parliamentary discussions enable us to identify two chief aspects of the power of theory. The technical-scientific discussion on the characteristics of the constitutional protection of savings should have been part of the economic-business debate. Academic capital was the driver of political power. The discourse, then, shifted from technical to academic to political. Savings were not considered as an end in themselves, a generic component of the economic system, but became an essential and strategic element of a 'political project' that viewed savings as the indispensable capital for the industrial renaissance of Italy.

Evident from Zerbi's presentation in the assembly, this was a regulation that was aimed not only at guaranteeing 'popular' savings – in fact, there were numerous references to small savers and the high cost they incurred during the two world wars – but also at providing an incentive to use these savings for investment, preventing them from being taken out of the economic circuit. The primary objective of Zerbi's proposal was to mobilise small savers so that they flowed into large investments, both public and private.

Moreover, Zerbi was active in a subject that straddled the boundary between accountancy and law, that is, the financial statement regulations of oligopolistic electricity companies, among the chief players in Italian financial capitalism. The subject of market freedom and functionality had become of particular interest after the end of the Second World War and the dismantling of the Fascist corporate economy. Liberal economists in Italy, particularly Einaudi, had long fought for the liberalisation of those markets still bound by monopolistic or oligopolistic structures. Moreover, this debate interested business economists, who considered the normalisation and comparability of balance sheets as a favourable element in modernising accounting practices in use by companies. Academic debates fuel the power of theory and penetrate the field of politics. In 1954, discussions began in Parliament to approve a law that would regulate the balance sheets and income statements of companies that produce and distribute electricity, gas, and water. The various technical and ideological positions concerning the form of the balance sheet and the income statement line items included therein should be expressed. Zerbi, as a rapporteur of the Committee on Industry, emphasised the need to adopt a standardised balance sheet and income statement format that would allow the best possible knowledge of company performance and enable comparison between energy producers (ASCD, 1955). Zerbi's proposal constituted the first attempt to overcome the limited indications for forming financial statements and adopt structures that would allow better evidence of results as well as their comparison (ASCD, 1957). The attempt of Zerbi was successful because the 'Law on financial statements of energy producers' was approved and promulgated in 1958 (Repubblica Italiana, 1958b). Zerbi had already explored the subject in depth, as seen from the parliamentary speech he delivered on 19 December 1956, and later published it under the title *Tariffe elettriche e cassa di conguaglio* (Electricity tariffs and equalisation fund) edited by the Camera dei Deputati.

Zerbi belonged to Zappa's school of thought. The impact of this school of accounting thought on the law's construction was evident. The balance sheet and the income statement form, unusual in contemporaneous national and international practices, followed those proposed by Zappa (1937) and were shared by all his schools of thought, including Zerbi himself (Alexander et al., 2017). Zerbi explained in detail the economic logic underlying the definition of the form of the balance sheet and income statement covered by the law in a 1957 book (Zerbi, 1957), which was aimed at the academic community to justify and substantiate Zerbi's full adherence to Zappa's school. This event reveals how social and reputational capital—recognition by the school of origin—and cultural and scientific capital merged, and both provided the foundation for the transfer to the political field of a financial reporting model that no one in Italy in those years could have contested (Zan, 1994). The example analysed corroborates Bourdieu's assertion that the academic field influences the political field by carrying over its norms, ideologies, and struggles. Scholars and intellectuals positioned within the academic field's distinct social space bring specialised knowledge, cultural capital, and novel perspectives into politics, as Zerbi did, which may reshape political discourse and practice. Bourdieu argues that as academics enter politics, their influence depends on their ability to bridge these fields, which have differing power structures and stakes, as Zerbi and Bianchini did (Sapiro et al., 2021).

The relationship between the field and the subfield may comprise the dependence of the latter – that is, of its agents and their forms of capital – on the former (Sapiro, 2022). In the case of the political and academic subfields, the dependence relationship is evident in Zerbi's career and Dell'Amore's academic activities. The Zapparian school rewarded Zerbi in 1958, immediately after his parliamentary activity ceased, by aiding him in winning the accounting chair (Amaduzzi, 2001).

7. Discussion and conclusions

Academics' political engagement is an emerging issue in the literature and academic debate. This research area is only in its infancy because the accounting field has few politically engaged academics worldwide. This study aims to bridge this gap by analysing Italian accounting academics acting as parliamentarians, ministers, and deputy ministers from 1933 to 1992. It adds its findings and theoretical contributions to the existing literature in various ways.

The extant literature has widely demonstrated that the professional field is a social space in which professionals, accounting firms, and professional associations act as agents. They hold capital in various forms (Malsch, Gendron, & Grazzini, 2011; Neu, Friesen, & Everett, 2003) and assimilate habitus (Carter & Spence, 2014; Malsch & Gendron, 2013; Spence et al., 2016), which allows them to act and mobilise their cultural capital pertaining to accounting theories and practices. Following those scholars who consider the academic field as a peculiar decline of a professional field (Carvalho, 2017; Lee, 1995), it can be argued that accounting academics, beginning from their academic capital and based on their knowledge of accounting theories and practices, build an ad hoc professional space. Accounting academics hold forms of capital configured according to a structure different from that of accountancy professionals, which is typical in different fields (Bourdieu & Wacquant, 1992). When addressing accounting, auditing, and tax regulations, the political field is influenced by a series of agents that operate there directly or indirectly through pressures exerted on politicians or bureaucrats with the power to write the rules. Examples include accounting firms, professional bodies, and associations (Everett, 2003; Gracia & Oats, 2012; Stenka, 2022). All these agents—dominant in their respective professional fields—transfer their capital to the political field and attempt, usually successfully, to hinder or modify rules that oppose or favour them. This study demonstrates how, similarly, academic capital can be transferred to the political field to influence the regulation of accounting standards and other areas of economic and social relevance.

Bourdieu examined the academic field by indicating how academics participate in it, what forms of capital they have at their disposal (Bourdieu, 1988), and whether they politically engage, or, contrarily, close themselves in their original field, in the name of autonomy, axiology, and scientific objectivity (Bourdieu, 1996, 2003). From this perspective, this study demonstrates how agents who excel in the academic field can play an important role in the political field. During the Fascist era, the two academics involved were co-opted into the political system because of their academic reputation, along with their closeness to the National Fascist Party and the regime of Mussolini. Broglia achieved complete osmosis between academic and political fields, accumulating positions and honours in both fields. Fabrizi brought the 'power of [accounting] theory' to the management of public affairs in a tragic phase of Italian history and, with his side's defeat in the Second World War, even risked losing his professorship. Under the Republic of Salò, Fabrizi was able to make people forget his past as a convincing Fascist and return to accumulate academic capital until he became a recognised academic. The biographies of Broglia and Fabrizi not only demonstrate the permeability of the boundaries between academic and political fields but also that the latter can positively or negatively influence the former.

During the First Republic, the three academics engaged in the political field presented similarities, such as the common militancy of the Christian Democratic Party. Zerbi first established himself in the political field and then, in the academic field, being appointed to professorship when he was 50 years old, at the end of 12 years spent in politics. This is a case of transferring political capital (in terms of social relationships, reputation, and prestige) in the academic field and spending it to win the competition from other candidates for the chair of a full professor, equipped only with academic capital. This evidence demonstrates that academic capital can be accumulated owing to experiences acquired in other fields, such as political capital (Bourdieu, 2005). This expands the way Bourdieu (1988) categorises academics' academic capital, in which the benefits of their political experiences can be summarised.

Dell'Amore, despite having played the role of minister and parliamentarian, remained on the margins of Italian 'official' political life, preferring to exercise his strong social and political influence on the Italian economy and society as president of one of the most important banks of the time. He had a dominant position in the academic field, which was reinforced, in terms of academic capital, more by his role as a banker than a politician, essentially confirming Bourdieu's analysis (Bourdieu, 1985, 1988). In contrast, Bianchini was active in the political field, but despite the considerable social and reputational capital he accumulated, he did not benefit from it in the academic field, remaining an associate professor; this instance approaches the 'pure' conception of the academic that Bourdieu (2000) appears to admit.

Scientific and intellectual capital, as part of academic capital, represents the *trait-d'union* from the academic to the political field (Bourdieu, 2005). This study indicates how academics' roles are enhanced by their direct involvement in legislative activities, parliament, and government functions, which are closely associated with their scientific expertise and experience. Specific knowledge, language, and accounting technologies are transferred from the academic to the political field, occasionally with few adaptations, even at the level of communication, because being armed with theory also implies using the language of the original field (Bourdieu, 2000). In speeches transcribed in parliamentary proceedings, academics often clarify references to their arguments regarding their own cultural backgrounds, highlighting problems and solutions. The 'power of theory', as Bourdieu (2003, p. 18) calls it, is clearly exerted and reveals how the academics were well 'armed' in the parliamentary struggle involving experienced and fascinating opponents with a significant political curriculum, such as the qualified liberal, socialist, and communist deputies debating with Zerbi. The text of the decrees on the control of prices and production costs written by Fabrizi reflected the theoretical and applicative concepts developed by the accounting academy in Italy in the 1930s and 1940s (Antonelli, Boyns, & Cerbioni, 2009). The semantic and syntactic construction of the text, entirely based on the cost accounting theory, is also a rhetorical construction that provides political solidity to the legislative measure, indicating exactly the 'power of theory' emphasised by Bourdieu, even managing to overcome the resistance of the Nazi Command in Italy.

In all cases considered herein, the academic field presents itself as a subfield of the political field. The political field demonstrates such a concentration of power that can attract the academic field to itself and nest it as part of its own social space, as Bourdieu (1991) admits occurs in other subfields. The first relationship between the political and academic fields that emerges from our evidence is that of exchange (Sapiro, 2022): academics manage to move forms of capital from one field to another. The second relationship between political and academic fields is that of dependency (Sapiro, 2022): several academic dynamics are influenced by the political field, demonstrating how power relations can be transferred from the field to the subfield (Vandenberghe, 1999).

Therefore, the evidence supports the thesis proposed by Bourdieu (1988) regarding the permeability between the academic and extra-academic fields when referring to disciplines, such as social ones, which place academics in contact with the institutions of society and politics. The opportunity to convert academic capital into political capital when academics engage directly in politics, as Burawoy (2019) argues, is also substantiated.

The dialectical relationship between agency and structure (Bourdieu, 1990) emerges from the evidence presented herein. The habitus incorporated by academics, both in the academic and political fields, enables them to move in the political field with a certain degree of competence and confidence and to interact with other politicians. Simultaneously, habitus influences the thinking and actions of academics owing to the constraints of the social space in which they operate and which they internalise and respect. The constraints are derived from the social rules foreseen for those who join a political party, those who participate in parliamentary work, those who collaborate with the government, and politicians, even those of academic origin, who learn and relate to each other. Simultaneously, academics demonstrate their capacity for reflexive thought and adapt their actions to consider the political situations in which they find themselves and attempt to modify them. Academics can negotiate, resist, and transform—at least in part—the political field's constraints and conditions, owing to the transfer and activation of political capital drawn from the academic field. Thus, they attempt to pursue agency while moving within certain limits derived from the political field's social structure and the power relations operating within it (as explained in Bourdieu, 1977). The emblematic cases of the decree on cost accounting issued by Fabrizi, the constitutional provision on savings, and the accounting standards for electricity companies promoted by Zerbi indicate how academics pursue their own agency, enabling them to move outside the habitus of Fascist bureaucrats and majority parliamentarians. Such agency derives from their academic capital – that is, from the accounting theories they practise, from the credibility that their theories enjoy from a scientific and academic viewpoint, and from their academic habitus, which includes a firm belief in the usefulness of their theories for the economy and society. In different contexts, academics do not limit themselves to seeking social reproduction (Bourdieu, 1973) but also attempt, in part, a social transformation of the pre-existing situation, in the sense of a change towards a condition that they consider better based on their agencies.

This evidence contributes to the research on the relationships between economists and political and parliamentary activities (Augello & Guidi, 2005; Bühlmann et al., 2017; Lebaron, 2001).

From a theoretical viewpoint, this study used the notions of 'academic capital' and 'political capital', demonstrating the flexibility of the concepts introduced by Bourdieu and the possibility of adapting forms of capital to the fields in which they find meaning, also in relation to other connected fields. This study enhances the line of research undertaken by Bourdieu-inspired scholars, which utilises broad notions of capital (or amalgamations of different forms of capital) to interpret the real situation of higher education (Goldthorpe, 2007; Kloot, 2009; Rowlands, 2013, 2018) and politics (Bühlmann et al., 2017; Rossier, Bühlmann, & Mach, 2017; Swartz, 2013).

What this article adds to critical accounting debates consists of some contributions about the accounting academics and the fields relations together with their forms of capital. Political capital may be transferred from the political to the academic field, transformed, and accumulated as social relationships and reputations as academic capital. In some cases, political capital is transformed into academic capital if the decisions to assign institutional positions and concentrate academic power are influenced, directly or indirectly, by politics. On the one hand, this study indicates how academics are not fully independent from politics, both when they interface with it and when politics interferes in the academic field. On the other hand, it highlights accounting's specificities as an academic field that can fuel significant transfers of agents and forms of capital in the political field. Specifically, the several fields of application of accounting knowledge in the political field reveal how accounting academia could hold an 'exclusive' knowledge that could significantly impact the political field to foster changes and reforms of various kinds.

For Bourdieu's analytical framework to be applied, Marginson (2008) argues for the need for boundaries to limit social fields. Bourdieu admits that field boundaries can be clear-cut or porous; however, in either case, their identification are integral to any research conducted on social fields (Bourdieu & Wacquant, 1992). The conversion of forms of capital from one field to another, the interconnection between fields and subfields, and heteronomy (understood as the control of the field by forces external to it) demonstrate the permeability of such boundaries (Deer, 2003; Hilgers & Mangez, 2014). Our study reveals that some forms of capital can be accumulated and spent in different fields (academic and political), assuming the character of boundary resources, positioned simultaneously in multiple fields. Accounting can be included among these forms of 'boundary capital'. Accounting knowledge can, thus, fuel academic capital with theoretical knowledge and political capital with practical knowledge, making these capitals fully deployable in their respective fields. Hence, the uniqueness of accounting knowledge lies in its relevance and its convertibility into forms of capital specific to fields such as the political field and subfields such as the academic field. Academic accountants, thus, potentially possess a great capacity to influence, if not dominate, the two social spaces (academic and political) wherein they choose to operate, irrespective of their numerical size in the case of the political field. Therefore, the existence, identification, and analysis of forms of 'boundary capital', such as accounting knowledge, represents a possible and useful theoretical extension of the Bourdieusian interpretative framework suggested herein.

Our study proposed integrating the pattern of analysis of the academic field and its forms of capital, thus enriching the original one proposed by Bourdieu. The scheme is grounded in a matrix that lists, along the rows, the forms of capital, whereas the academics' data are listed in the columns. It supports analysis and can be useful to those interested in conducting similar studies.

This study has some limitations. First, it only considers institutional activity in the parliamentary and governmental spheres, not the action within political parties and those that preceded and followed that institutional activity. Second, considering the criteria that guided political parties to select academics from among their candidates was not possible.

This study offers new avenues for future research. Considering its novelty, the research scheme can be applied in other countries, keeping the focus on parliamentarians and ministers. Additionally, it is possible to identify academics who have different professional activities in common, such as participation on boards of directors of companies and nonprofit organisations. From a theoretical perspective, the assumption of permeability between the academic and political fields opens a space for a vast amount of research in various directions, such as the involvement of academics in ministerial bodies and commissions, their action in local government as counsellors, mayors, governors, and their direct engagement in party militancy, thus deepening the bureaucratic field. From another perspective, considering the relations between academic power and other forms of power external to the academic field, including those exercised in the political field, increases the understanding of academic dynamics and enhances sociological research on the relations between fields and subfields. This study had several practical implications. It indicates how an academic's political commitment can extend not only to the implications of his/her teaching and research activities but also to action politics. This political action's orientation can be supportive of the current economic and social system or critical and opposed to the same system. Moreover, in the 'power of theory' that Bourdieu places at the foundation of the catalytic role that the academic may be called upon to play in the academic field also hides the meaning of the theories that the academy itself is building, favouring, or hindering political action direct. Evidently, some effects demonstrated in this study, such as the transfer of political capital into the academic field, must be calculated and simultaneously, framed in the specific academic system of reference before desiring or fearing the consequences. Accounting academics have a significant responsibility toward the economy, institutions, and society. This responsibility must correspond to an agency that exerts a concrete impact on regulatory processes. Consequently, those who feel this responsibility must also accept the compromises inherent to entering politics.

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Data availability

Data will be made available on request.

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