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

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Abstract

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

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1. Introduction

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

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

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

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

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

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

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

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

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

The methodology followed in this research is essentially historiographical, with some conclusions of a theoretical evaluation of the proposed curriculum. In general, this paper can be considered more descriptive than prescriptive, with its normative consequences, but we believe that such a distinction is, in our field, more formal than substantial, since it is inevitable to give regulatory guidance arising spontaneously from a case study of this type. Moreover, this paper can be considered more descriptive than empirical, because the evidence supplied is, as would be expected from such a study, often anecdotal in nature, rather than replete with hard facts.

Historical background of the Accounting Profession in Italy

The accounting profession in Italy can be traced back to 1581, when the Collegio de' Rasonati (College of Auditors) was formed in Venice. In 1620, the profession of "liquidatori giurati" (certified liquidators) was founded in Piedmont and, in 1742, the profession of "ragionati" (accountants) was recognised in Milan. In 1828, accountants were recognised as "ragionieri revisori" (accountant auditors). The profession of public accountants ("pubblico ragioniere") was recognised in the Papal States in 1836. Then, in 1906 the Kingdom of Italy granted accountants the status of independent professionals ("libero professionista").

For many years entry to the accounting profession was available to anyone who had completed high school. However, some entrants were graduates and they founded their own association which separated from the non-graduate group in 1953. This changed in 1997 when the profession became wholly graduate-only with a requirement that to become a professional accountant [*Ragioniere e perito commerciale*], entrants were required to hold a 3-year Bachelor's degree. To become a "dottore commercialista" (the equivalent of a 'chartered accountant'), a 4-year degree was first required then, from 1999, this was changed to a requirement of a 5-year degree. In 2004, this was again changed to require the holding of a Master's degree and, in 2005, it was agreed to merge the two professional groups with effect from the start of 2008. From that point forward, all new entrants to the new combined body, the *Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili* (National Council of Certified Accountants and Auditors), were required to be graduates who had completed a period of professional training and passed the necessary state examinations. The profession comprises, therefore, of those with Master's degrees (following 5 years of university education), the "Dottore Commercialista", and those with Bachelor's degrees (following 3 years of university education), the "Esperto contabile".

Until the switch to a graduate profession in 1997, Italy had to ensure the presence of secondary business schools [*Istituti Tecnici Commerciali*]. In these schools, despite the emergence of "Economia aziendale" during the 1920s following the work of Gino Zappa, up until the 1990s teaching remained divided into two themes: accounting [*ragioneria*] and management [*tecnica commerciale*]. This was also done in other technical schools and in professional schools of business (more practical schools, but still secondary schools), and in secondary schools for tourism, where the themes of accounting and business had a more minor role. In the 1990s, the curricula of these schools were unified into teaching "Economia aziendale" with a significant reduction in the hours devoted to these accounting and management and the traditional "secondary business school" [*Istituti Tecnici Commerciali*], became "secondary schools – economics" [*Istituti Tecnici ad indirizzo economico*]. While the accounting profession shifted to requiring a university degree of its new entrants in 1997, accounting continued to be taught in the schools, but the change to a unified system embodied a process of autonomy, both in the teaching and administration, resulting in the schools enjoying relative freedom since 1997 in the content of their courses. These changes were not the only ones to impact the education of future accountants. In 1999, "Scuole per l'insegnamento secondario" (Graduate Schools for Secondary Education – SSIS) were established in order to train future secondary school teachers, including those who would teach accounting. This scheme ceased enrolment at the end of the 2007/8 academic year and has since been replaced by the "Tirocinio formativo attivo" (TFA). This paper examines the birth of one of the "Scuole per l'insegnamento secondario" which was established by the consortium of the three state universities in Sicily. The rest of the paper is divided into three sections. The first reviews the Sicilian SSIS, particularly its curriculum for future teachers of "Discipline Economico-Aziendali" (business disciplines). The next section considers its replacement, the TFA, which is

endeavouring to maintain the legacy of the SSIS. The final section summarises what has been described and presents some theoretical and practical conclusions.

2. The Experience of Sicilian SSIS (2002-2010)

The traditional Italian school, until the twentieth century, had teachers' methods of recruitment not very efficient. Typically, from time to time, national competitions were banished. In these contexts some 'applicants' were considered winners, the first in the standings, and they had tenure, others were still 'enabled' to carry out teaching. This system created a pool of temporary workers who could only supply the substitutes in public schools and, more often, in private ones -growing over time- which took the majority of their workforce right from these 'qualified precarious'. The system did not work well for many reasons. The progressive increase in the number of graduates, and the lack of job opportunities, especially for the humanities and for the depressed regions of the South and the Islands, over time inflated the population proportion of temporary workers, while private schools, among which very few really qualified, could afford to pay little or nothing their teachers, who were content just to accumulate 'points' to climb the provincial rankings. The public school, in fact, not to upset these teachers, recruited them, for 50% drawing on the list of these temporary workers (that could be 'climbed' through the substitution), and the remaining 50% with the open competitions themselves.

One reason for inefficiency, then, was the fact that even the 'losers' in competitions, doing a lot of substitutions in complacent private schools, could aspire to the chair. Another source of inefficiency was that, from time to time, the state helped even the 'precarious not qualified', reserving to those who had a lot of 'experience', although rejected in all competitions, the 'qualifying courses' that allowed them to override the winners of the competition. But above all, competitions occurred only in a superficial teaching skills of future teachers, especially according to the contents of the disciplines taught. Overall, the system of national competitions, acceptable several decades ago, when the school was still a fact of elite, became in time a sector witnessed, controlled by the unions and highly politicized.

With regard to the field of business disciplines and the territory of the Sicilian Region, the last qualifying competition open to all graduates was banned back in 1990. To overcome this disorder, in 1998, with a Decree of the Ministry of Education, University and Scientific and Technological Research, on May 26th, SSIS were also set up. This decree followed up, much later, the Law n. 341 of 1990, which entrusted the training of school teachers to the University. Some real High Schools were established [Scuole di Specializzazione], and they lasted two years after the graduation. The students of these schools were required to undergo a course of 1,000 hours, divided into 700 hours of courses and workshops and 300 hours of practical training at secondary schools, divided into four semesters. This schools had to be divided into different courses or branches, according to the groups of disciplines, and these in turn into "classes of competition".

The teaching hours were divided into two areas:

Area 1 or "Transversal": Teaching of the function of teaching itself, with courses in "pedagogy", "didactics", "psychology", "school history", "school law", "environmental education";

Area 2 or "Disciplinary": Teaching of the function of teaching a particular discipline, with courses on the epistemological, historical and didactic aspects of the discipline itself;

Area 3 or "Teaching Laboratories": Teaching of practical teaching methods of the discipline, through the preparation of teaching modules, lectures, case studies, and so on.

The training, however, was coordinated by a supervisor chosen from among school teachers with particular expertise, and took place at the schools, with participation in all educational activities under the guidance of a school tutor. The establishment of SSIS, started in Italy with the academic year 1999/2000, had some criticism. The universities ran these courses without a clear project, and essentially found themselves unprepared in the face of a world, that of the school, they knew little. Often they just replicated university courses, with a few

characterizations really ‘didactic’. The distance of university research towards the issues of education and didactics showed here perhaps all its limitations. Moreover, the ‘world’ of the qualified precarious was not demobilized and, despite a competition in 2000 (in our sector and in Sicily restricted only to competitors who already have qualification), these remained largely in their place, creating a social problem difficult to solve.

However, for the first time in the history of the Italian School, the future teachers were subjected to an organic process of training that, in some experiments, also gave first-rate results. The specialized SSIS went to swell the ranks of ‘qualified’, but often were preferred to the old precarious teachers for substitutions, because of their preparation, and not a few of them reached the summit of the rankings in a short time and could have tenure, even in the few areas of a sector subject to increasing budget constraints. This happened in Italy and in general.

In Sicily, the three state universities of the Island (Palermo, Catania and Messina), in order to withstand common mode and administrative costs, and in order to plan so common teaching on a regional basis, entered into a Convention in 2000, which gave birth to a Sicilian school for the training of future teachers of school: the Sicilian Inter-university school of Specialization for Secondary School Teachers (SISSIS). In fact, however, apart from the administration, the three teaching poles would have moved then in complete autonomy from one another.

The SISSIS had its headquarter in Palermo and it was divided into three sections, as the number of universities: Palermo, Catania and Messina. It ensured the training of teachers in all the courses of the secondary school, the Grade I (11-14 years old), as the Grade II (14-19 years). It also ensured special courses for the so-called “support”, that is, for those teachers who would assist students with disabilities. Typically these courses were an additional specialization (a kind of 3rd year) that some SISSIS specialized took in addition to the main specialization.

The teachings of the area 1 that were activated at the SISSIS were as follows:

- Institutions of General Didactics;
- General Pedagogy;
- Intercultural Pedagogy;
- Psychodynamics;
- Developmental Psychology;
- General Psychology;
- Social Psychology;
- Sociology of Communication;
- Sociology of Education;
- Teaching and learning technologies.

The teachings of the areas 2 and 3 were divided into 10 branches. Ours was the branch titled “Economics-Law”. The latter, in turn, was divided into two “classes of competition”: Law and Economics [Discipline Giuridiche ed Economiche] and Business Disciplines [Discipline Economico-Aziendali]. The contents of the latter, for long Italian tradition, was and is largely of Accounting.

The aim of the teachings of area 1 of historical and epistemological type was the acquisition of knowledge about the nature and development of specific subjects required teaching qualifications, their historical evolution, the relationship between them, the reflection on the nature of the problems of teaching addressed and of the methodologies used in educational research. In a word, what in the previous point we have defined as the critical thinking related to these disciplines.

The aim of the area 2 teachings of didactic teaching discipline was instead the acquisition of specific skills in the determination of educational objectives, selection of teaching contents and in their effective curricular organization, in the selection and construction also of interdisciplinary teaching strategies and formative assessment of learning outcomes achieved.

The aim of the teachings of area 3 (the “laboratories”) was the practical application of skills acquired in the teachings of area 2.

The internships, however, given the difficulty of actually imparting 300 hours of participation in the school, were divided between an “indirect training” method, in which there were interventions under the guidance of the supervisor also through professional work and writing, and a real “direct training” properly in the schools.

The aim of didactic and professional training was the production of skills related to the effective teaching, the mastery of language and communication processes of teaching and training, the critical use of educational technology and the development of constructive attitudes and behaviours and of collaboration in institutional and social interactions required from professional life.

Distinguishing features of the training were:

- Elaboration, organization, experimentation and evaluation of projects in the school work and educational research, both within the specific discipline and in the interdisciplinary area;
- A close coordination with the activities of the laboratories both of Area 1 and of Area 2;
- Close coordination with the preparation of the final exams.

As a result of the institution of SISIS, the Faculty of Economics at the University of Palermo was so charged with the responsibility to design a curriculum “law and economics” already from the second round of courses, in the academic year 2001/2002. However, the first year of this course was activated only in the course of preparation for the professors of law and economics, completely devoid of Business Disciplines.

The following year (2002/03, III cycle), the specialization course for the teachers training in business disciplines started, and in that of law and economics, two key business lessons were included, among which there was ‘General Accounting’ [Ragioneria generale], made of 15 hours. At first the two courses had some subjects in common and used to vary from one year to another, but after two years the program contents found their stability.

In a mature stage (from the academic year 2004/05, V cycle), the course was then settled in its essential contents. During the ‘parallel’ course for teachers of “Law and Economics” either “Business Economics” and “General Accounting” were abolished and replaced with a single teaching of “Accounting and Financial Reports for Law and Economics” [Contabilità e bilanci per le discipline giuridiche ed economiche], 20 hours course, while in the course for teachers of “Business Disciplines” two courses, unrelated to business matters, were maintained: History of Economic Thought (20 hours) and Didactics of Commercial Law (20 hours).

The other teachings of area 2 were the following:

- History and Epistemology of Business Disciplines (45 hours);
- Firm Economics and Management (25 hours);
- Organization Science (25 hours).

The “Didactic laboratories” (area 3), were instead the following:

- Economics and management of tourist companies (15 hours);
- Accounting and professional technique (20 hours);
- Corporate strategies and policies (25 hours);
- Applied Financial Accounting (training, analysis, review of financial statements) (25 hours);
- Applied Management Accounting (Planning and Control) (20 hours);
- Industrial and commercial technique (production, logistics, distribution) (25 hours).

Simply reading the curriculum can make the idea of the uncommon effort that the local Faculty of Economics produced to train teachers of excellence, with a curriculum and professional never experienced before.

Every year, therefore, no more than 20 specialized teachers were placed on the market for qualified teachers in western Sicily and a number not greater in Messina (the other pole where a similar course was activated) to the east. Some of them, as students with a curriculum particularly strong, were then attracted to other jobs, so that the number of new teachers could after all be consistent with the real needs of professors of accounting and other business disciplines in the Sicilian School. However, the system crashed for the presence, in the provincial rankings, of hundreds of ‘old’ temporary workers, which, with scores obtained in private schools by the thickness more or less ‘doubt’, also threatened to override the excellent specialized SISIS teachers.

The scandal, however, took place with a state law that admitted other temporary workers to the teaching training, even those not qualified, but that taught for some years. This law, the n. 143 of 2004, made it possible, with a special only one-year course at SSIS, to be placed in the same roles in competition with the specialists.

The University of Palermo tried to deal with this political decision in the most correct way. The selections were as strict as possible, but could not prevent the placing, at one time, of about 80 not qualified people that would come out from these courses. These teachers, already been placed in service for many years in school, could add the score of the SISIS to that one resulting from their school experience.

However, the above university tried to subject them to a training process that, although more accelerated compared to the ordinary SISIS, could be as close as possible to it. Being full time workers, courses were held on Friday afternoon and on Saturday morning and afternoon, with serious damage to the quality of the courses themselves.

In 2005/06 thanks to that special law, only the course for the support of disabled people was activated (one pilot course of just 5 subscribers) and the following year the course was activated for all, with about 80 students, as mentioned above.

The basic curriculum, as seen above, was based on a particularly challenging teaching of history and epistemology, as well as on a set of particularly challenging laboratories. Here the lack of the laboratory could be supplied with experience, but how to substitute the course of 45 hours, not feasible for students/teachers now relatively elderly?

There was a didactic experiment relatively important. In the first year (2005/06) a course in International Accounting, 45 hours, was activated with the aim to make these senior teachers familiar with the matter of the IAS / IFRS, at the time completely extraneous to their education. In the second year (2006/07) a course on “Doctrines and comparative accounting systems” was activated (40 hours), which was the version a bit less critical and philosophical and a little more practical than the normal course for SISIS students.

Even with these limitations and deviations, SISIS was representing a story of relative excellence. To give an idea of the contents offered in the most important lessons we propose the essential tracks of its programs in the Appendix to this paper.

This experiment finally met and clashed with the ‘great crisis’ began in 2008 and with the political upheavals that Italy has experienced until now.

By decree of the competent Ministry, the Berlusconi government ‘froze’ in 2009 the activity of SSIS, essentially decreeing their end. They would no longer be reopened. The academic year 2008/09 was carried out on a regular basis, while the next (2009/10) saw only the conduct of the second year for the courses started in the previous year (ninth round) and annual courses for support. Then, the activity of SSIS, and thus also of the Sicilian SISIS, was interrupted, and with it any input into the role of secondary school teaching qualification.

3. The Experience of TFA (since 2012)

The ‘freezing’ of the special schools for the teachers’ training was a result of a real smear campaign through the press by means of which certain dysfunctions of the same or certain excesses were brought to the public as a symbol of a widespread malfeasance. The same items, however, who had complained about the limitations, real or imagined, of SSIS, rose up immediately after against the interruption of the experiment.

In fact, once both special schools and competitions stopped, the Italian school was subjected for several years only to an indiscriminate cutting of funds and chairs. The very few tenures, in fact, inevitably occurred by drawing on the lists of qualified, in which – as we said - there were so much of the few specialized SSIS as the historical precarious, getting older and older. The system was set to become paradoxical. Those who had graduated after 2008 never had any channel to enter teaching world. But even after 2003 graduates who were not able to fit into the SSIS were out. Who was in then? In large part elder graduates who had qualified in the old open competitions (the last in 2000, but in some areas - like ours - even in 1990), or with the aforesaid special law

of 2004, and who had never been firmly confirmed. A school that led into very few new teachers, never younger than 40/45 years. A situation, therefore, long-term unsustainable.

Facing all the protests from the world of school as early as 2010, the Ministry intervened with a decree (n. 249) and set new rules for the access to the school. From now on, instead of the old schools of specialization, the 2-year degree courses shall be activated, to address teaching, followed by a year of internship, known as the “active training” [tirocinio formativo attivo, from which the acronym TFA].

For better understanding this, we have to recall that the reform of the Italian university, since 1999, has adopted the “Credits”, and has organized, in general, their university courses in two levels: the first of three years, the second of two years. To date, the three years course is titled “Laurea”, that of the following two years is named “Laurea magistrale”. The idea was to make the three-year graduates (22 years old) directly access to attend *lauree magistrali* specifically oriented to “high school teaching”, for accelerating their training and rejuvenate the faculty.

To this good intentions, however, actions have not followed. Meanwhile, compared to the previous decree, more than a year passed without any regulatory intervention. When this interjected, with a further decree (November 8th, 2011), it set up ‘on paper’ these degree courses, without giving any public resource for their activation. In fact, since then, these degree courses did not arise almost anywhere in Italy.

To face the fact that in the meantime all those who had enrolled at the university had not had the opportunity to enroll in these degree courses, an ‘interim standard’ was then arranged, which, since then, unfortunately, it seems to have become final.

As with the new system, where who aspired to become teachers should have done a course of 2 years of postgraduate degree, plus one year of internship in schools, it was decided to establish a ‘temporary’ internship, of one year, in which, however, instead a real apprenticeship, the student/teacher could make some accelerated studies that, in short, could retrace the content of SSIS, or of the degree courses yet to be established.

In this way, the universities have inherited the legacy of the SSIS and, somehow, they reactivated the ad hoc training courses for future teachers.

Compared to the past experience, there is also to say, this represents a real ‘accelerated’ course, which is more reminiscent of the experience of the Law 143 of 2004 than that of the actual SSIS. The accelerated course, however, despite its lower accuracy, could ensure that the training and placing of workers is faster than the old two-year cycle. Another handicap of the new standard is that the explicit content of lectures on historical and epistemological discipline is no longer present. The rule, in fact, merely provides didactics lessons and educational workshops. Many universities, however, did not intend to lose this heritage of ‘critical thinking’ and have maintained it even in TFA.

The TFA ‘machine’ was thus set slowly in motion at the end of 2011, but only in 2012 it was possible to banish the competition for accessing the new courses, and these are actually fired only at the beginning of 2013, ending mandatory in July of the same year, with an incredible concentration of commitments for those admitted to the courses.

In this framework, the University of Palermo has reactivated some of the courses. The local Department of Economics has reopened the specialization courses in “Law and Economics” and in “Business Disciplines”. But another one was meanwhile added: “Applied Mathematics” (financial mathematics, actuarial mathematics, operational research, calculation of probabilities, elements of statistics, business statistics, and other similar topics).

The qualification course for “Business Disciplines” provides:

18 CFU of Education Science, 6 of which are dedicated to individuals teaching with special needs, and the other 12 in the following areas: General and Social Pedagogy, Experimental Pedagogy, History of Pedagogy; 18 CFU of “disciplinary didactics and educational laboratories” in the specific field of business disciplines, as specified below; 19 credits, equal to 475 hours of training, direct or indirect, 3 credits of which (75 hours) dedicated to students with disabilities; 5 credits for a final thesis about training.

The specific 18 CFU, 8 hours per CFU, were divided among the following courses:

- History of Business Economics Disciplines (6 credits) [*Storia delle Discipline Economico-Aziendali*];
- Elements of epistemology of business economics disciplines [Elementi di epistemologia delle discipline economico-aziendali];
 - History of Accounting: from its origins to the birth of the *Economia aziendale* [Storia della Ragioneria: dalle origini alla nascita dell'Economia aziendale];
 - The Italian “doctrinal issue” in Accounting and *Economia aziendale* [La “Questione dottrinale” italiana in Ragioneria ed Economia aziendale];
 - “Accounting issue” in Italian Accounting [La “Questione contabile” italiana in Ragioneria];
 - From national and comparative disciplines toward an International Accounting [Dalle discipline nazionali e comparate verso una Ragioneria internazionale];
 - The other histories of business disciplines (outline): Management and Organization [Le altre storie di discipline aziendali (cenni): Gestione e Organizzazione]
- Didactic Laboratory of Business organization (3 credits) [*Laboratorio didattico di organizzazione aziendale* (3 CFU)]
 - Calls on the systematic fields of disciplines and main characteristics of the relative didactics
 - Workshop activities in terms of:
 - o organizational theories
 - o organizational structures
 - o organizational processes and characteristics of production systems
 - o Human Resource Management
 - o Business Information Systems
- Didactic Laboratory of Accounting (3 credits):
- Calls on the systematic fields of disciplines and main characteristics of the relative didactics
 - Workshop activities in terms of:
 - o Principles of Business Economics
 - o Elements of the General Accounting and Bookkeeping
 - o Accounting systems, accounting and financial statements for firms, public bodies and non-profit organizations
 - o Planning and control, financial statement analysis
 - o Elements of social and environmental reporting
- Didactic Laboratory of Business Management (3 credits):
 - Calls on the systematic fields of disciplines and main characteristics of the relative didactics
 - Workshop activities in terms of:
 - o Strategic management of industrial and commercial enterprises, analysis of Marketplace
 - o Marketing and Web Marketing
 - o Types of commercial distribution and brokerage in trade
 - o Management aspects typical of industrial, commercial and tourist enterprises
 - o Corporate Communications
- Didactic Laboratory in Corporate Finance and Financial Intermediaries (3 credits):
 - Calls on the systematic fields of disciplines and main characteristics of the relative didactics
 - Workshop activities in terms of:
 - o The financial system, regulation and supervision
 - o Financial intermediaries and typical management aspects
 - o The main banking and insurance operations
 - o The main financial instruments

Not even the start of these courses, however, finally gave certainty to the sector. The State, in fact, to meet the need facing the numerous retirements, related to teachers' age, has launched new competitions for school, again in 2012, without even waiting for the first TFA specialized teachers (expected in 2013).

This competition, formally to be opened every two years, was presented to the public as a tool to "rejuvenate" the Italian school. Actually it is a further paradox. It is open to TFA graduates (which do not yet exist, for obvious reasons). But, to avoid discrimination, it is also open to those who are collocated in the list of tenure, perhaps for having attended the old courses SSIS. Since the latter were activated, as mentioned, around 2000, it took also be without prejudice to all graduates, including non-qualified, with a degree obtained until 2003, because these elderly graduates could never attend specialized schools that at the times were still not created. The result was that in these competitions a large mass of people born in the 60s and 70s participated, without any specialization, perhaps after decades of semi-clandestine work in private schools of low profile, while the young teachers, released from SSIS to a limited number, are very few. The very young, finally, in the best case just in the course of frequency of TFA, were cut out from this competition.

To avoid 'new' precarious people, however, this competition, unlike the old ones, 'is not' enabling. Aside from the winners, the others will no longer have any rights. The number of enabled is now closed and accessible only by means of the new TFA. It is true that the old graduates are always running, but the hope is that these, sooner or later, for personal reasons will come out of the scene forever.

Just to give an idea of the numerical success of this competition, we have to think that in Palermo (in Sicily) for the Business Disciplines around 3,000 competitors to only 26 places up for grabs. Under the old rules, which are open to all graduates, the competitors were approximately 15,000, of which several hundred were then resulted in possession of qualification.

In a recent and marked by emergency context, it is difficult to give a first critical assessment of this new experience. But it seems that the University of Palermo is doing today a considerable effort to maintain a channel for the training of future teachers of Accounting, and over time has formed a team of professors and scholars who could give contributions of a certain value. And yet it seems that the inattention of the national legislature, as well as the governments that have followed, represent the true risk to make to derail these efforts, however brave they are.

4. Conclusions

The present study shows evidence of a training program for teachers of accounting and other business disciplines in secondary schools. The experience concerns particularly the University of Palermo, inside a frame of rules that are common to the other Italian universities. The evidence showed an interesting experimental curriculum, even in the presence of a strong carelessness on the part of public authorities that are likely to frustrate every effort to build an excellent school.

The key lesson to be drawn from this experience is the ability to create a program aimed for future teachers of Accounting, in particular with an extensive use of non-conventional learning. These can be identified mainly in the following two: workshops and critical thinking. This has favoured the history and philosophy of accounting, themes investigated particularly in the Italian teaching. Some importance, perhaps worthy of greater stress, has also been given to the attempt to internationalize the curricula of the future teachers, as long conceived by the best international literature (Adams, and Roberts, 1994) (Adhikar *et al.*, 1999).

The main implication, for both studies and for practice of accounting education, is the possibility of a fruitful encounter between the studies in the field of business education and the general pedagogical and didactic studies. The student of accounting education should perhaps be a little scholar of education in the general sense. Another possibility demonstrated from this experience is that the critical attitude can also be taught by means of a good alternation between theory and practice. Obviously, however, to complete this type of research an empirical

investigation would be needed (Wolcott et al., 2002), which, in our case, should verify the results on teachers out of this type of schools, both in terms of success in finding employment and in terms of quality of their teaching.

Within the limits of this research, however, we draw some insights that may be susceptible to broader generalization. Among these it is at least worth remembering the importance of structuring a training program in the four domains, respectively, of history and epistemology, didactics, educational laboratories and internships in the schools themselves.

Another option identified by this research, finally, is the chance to explore a new field for studies in accounting education: research on ‘second level’ teaching, that is, the education for educators. This type of research would have a dignity, scientific and practical, certainly not lesser than that one ordinarily pursued, even if we are fully aware that the present study marks only a first modest step along this promising direction.

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Appendix A. Contents of three basic disciplines taught at SISIS

History and Epistemology of Business Disciplines [Storia ed epistemologia delle discipline aziendali] (Class of Competition “Business Disciplines”)

PART I: Epistemology of Business Disciplines

- Historiographical Premise on the Epistemological Foundations from the Origins to Positivism
- Contemporary Epistemology and Social Sciences
- Moral Philosophy and its Relationship with Economic Disciplines
- Business Disciplines among Social Sciences
- Philosophy of Economics and of Business Theory
- Economics, Business Economics and Business Administration
- Systems Theory, Complexity Theory and Business Disciplines
- The *Economia aziendale* as a “Scientific Revolution” and its Epistemological Substrate
- The Fields and Methodologies of Research in Business Disciplines
- The Comparative Method and the Case Method
- The Historiographical Research in Business Disciplines

PART II: History of Accounting and of other Business Disciplines

- Accounting in Antiquity and in High Middle Ages
- The Discovery of D.E. Method and the role of Luca Pacioli
- The “Precept Period” in Italy and the “Palermitan School” of Lodovico Flori
- The “Precept Period” in Europe: “Five-Accounts Method” in France, “Jones Method” in England, “Cameral Method” in Austria
- Renaissance of Accounting Studies in Italy in XIX century and Birth of Classical Accounting “Schools”
- The “Lombard School” of Francesco Villa
- The “Tuscan School” of Giuseppe Cerboni and Giovanni Rossi
- The “Logismographic Method” of the “Tuscan School”
- The “Stathmographic Method” of Emanuele Pisani
- The “Venetian School” of Fabio Besta
- The Classical “Asset and Liabilities View” in Italy [Sistema Patrimoniale Classico]
- The *Economia aziendale* of Gino Zappa
- The Contemporary Schools of Accounting: Orthodox, Anti-Zappian, Autonomous and Post-Zappian
- The other Accounting Systems: the “German Assets and Liabilities View” [sistema patrimoniale corrente], the “American Assets and Liabilities View”, The Variants of the Italian “Revenues and Expenses View [Sistema del Reddito]
- Contemporary Trends
- History of Management: from the Business Calculation to the Administrative and Commercial Technique
- History of Management in Italy: from the overwhelming influence of *Economia aziendale* to the Autonomous Study of the Firm Economics and related Management Science
- History of Governance and Strategy (Outline)
- History of Organization Science (Outline)

Comparative Business Doctrines and Accounting Systems [Dottrine aziendali e sistemi contabili comparati] (L. 143/04, special law, for the class “Business Disciplines”)

PART I: COMPARATIVE BUSINESS DOCTRINES

- Comparative Studies on Business Doctrines and Accounting Systems in Space and Time (Introduction)
- The Italian Classical Accounting (“Ragioneria”)
- The Birth of *Economia aziendale* and its contemporary developments
- The Business Doctrines in the International Arena: Accounting – Management – Organization

- Accounting, *Economia aziendale* and other Business Disciplines in the Contemporary Context

PART II: COMPARATIVE ACCOUNTING SYSTEMS

- From the Accounting Method to the Accounting System;
- The ‘Asset and Liabilities View’ according the classical Italian Doctrine;
- The ‘Asset and Liabilities View’ according the German Doctrine;
- The ‘Revenues and Expenses View’ according the Italian Doctrine;
- The ‘Added Value View’;
- The ‘Assets and Liabilities View’ according the IAS/IFRS

Accounting and Financial Reports for Law and Economics[Contabilità e bilanci per le discipline giuridiche ed economiche] (Class of Competition “Law and Economics”)

PART I: Institutional Foundations of General Accounting

- *Economia aziendale* and Accounting
- Accounting as Semiotics of Administrative Languages
- Accounting in School and University Didactics
- Administrative Phenomena (Transactions and Events) and Administrative Concerns and Periods
- Resources, Claims, and relative Variations (Stocks and Flows)
- Translation of Resources, Claims and their Variations into Quantitative and Qualitative Languages
- The Recording: From Data to Information
- The Fields of Accounting
- Financial and not Financial Languages

PART II: Complements of Accounting applied to private and public entities

- Accounting Methods in general and Double Entry Method in particular
- Accounting Systems
- Elementary bookkeeping (inventory, wages, cash, and so on)
- Typical Private Sector Systematic Bookkeeping
- Typical Public Sector Systematic Bookkeeping
- The Financial Reports
- Other kinds of Financial and not Financial Information
- Accounting and Economics: National and Sector Accounting
- Accounting and Law: Commercial Law and State Accounting Law

Appendix I: The Financial Reports of limited companies according the civil code

Appendix II: The Financial Reports of the “Sicilian Region”