

Public Accounting Teachings Through the 19th Italian Century*

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Abstract

This paper tries to offer an Italian point of view about the theme of public accounting teachings. We focused our attention on the Italian case during the 19th century because this period was very significant for our purpose. In particular, we considered the teachings that were held in Pavia and Padua and the eminent figures of the correspondent professors: Villa and Tonzig. In this sense, the aims of this paper are:

- To analyze the characteristics of the Italian context at the time;
- To describe the contents of the mentioned teachings in consideration of the different Professors' backgrounds and ideas;
- To make a comparison between the contents of the two considered courses in relation also of the different influences of Villa and Tonzig.

Keywords: Public accounting, Italian context, accounting teaching.

Jel Classification: M40, M41, M49

1. Introduction: The Development of Public Accounting Teaching

The theme of this paper relates to the birth and evolution of the first teachings of Public Accounting in the Lombard-Venetian area before the Unification of Italy. The focus is on the educational contents of the teachings. We considered the key figures of the related professors: Villa and Tonzig. It is interesting to notice how, after a long period of stasis (Mari and Bartocci,

* The idea of the *paper* and the bibliographical researches are due to the common work of the two authors. Sections 1 and 3.2 are to be attributed to P. Torrecchia, while sections 2, 3.1 and 4 are to be attributed to C. Gulluscio.

2003), between the second half of 1800 and early 1900 the studies in our field developed and saw a vigorous and renewed interest of scholars that has led to the development of a “scientific” Accounting (Coronella, 2007): the nineteenth century was a particularly important period for the Italian Accounting. In fact, we can see some particular aspects like an increased number of scientific publications (e.g. the birth of important scientific journals in the field, a series of monographs and numerous other works in print), the establishment of the first School of Commerce and the first teachings of Accounting, and more, the recognition of a professional role to accountants, as for other professionals -for example, lawyers- but also the organization of the first national Congresses of accountants. Since, during the first half of the nineteenth century, the geographical area of Lombard-Venetian Kingdom was still subject to Austrian rules, great importance was attributed to the management and control of public accounts and it was considered necessary to set up an adequate education system to prepare capable officials. It is exactly in this context that there was the creation on one side of the first school of commerce and on the other of the public academic teachings of Accounting.

The teaching of economic and administrative discipline in the Italian universities is a relatively recent phenomenon. This is attested by the fact that, in the historical period under analysis, the teaching of Accounting (private and public) at the Faculty of Law was not particularly common. Such a circumstance, in our days, it may seem strange, especially considering that the birthplace of the double-entry accounting records is the Italian peninsula. Despite this primacy, the introduction of the first teachings of Public Accounts on the Italian area was determined by “external forces”, i.e. the Austrian interest to this topic. In fact, the German-speaking countries have historically shown particular attention to the need for a technical and accounting training at an academic level.

This is attested, already in 1715, by Paul Jacob Marperger Nurember’s proposal -which however was never implemented- to introduce the teaching of economics and business/administration at university level.

With regard to the Lombard-Venetian context, it is appropriate to

emphasize its “daughterly” relationship with Austria, which, at the end of the eighteenth century, was the home of the chamber school. It should also be noted that in Venice there was the oldest *Collegio dei ragionati* in Italy, born at the end of 500, and that during the Napoleon period it was instituted the second one, just in Milan, which then would become a model for all the others in the rest of Italy, especially after the unification, as the one in Palermo, in 1891.

The 1839 saw the creation of two teachings of the Science of Accounts of the State, one to the other in Pavia and Padua. The establishment of these teachings, before the Unification of Italy, occurred following the holding of a competition in 1838. In particular, in that year the free teaching of Pavia was assigned to Professor Schnarendorf. Then, in 1842, Francesco Villa succeeded him, initially as a supply teacher. Since 1843, with sovereign resolution, he finally served as a lecturer. In 1859 the Casati law established the Royal Scientific-Literary Academy, transferring to Milan Pavia’s philosophical and literary faculty. As Villa asserted, “the study of Accounting is necessary not only for the industry and for the merchant. At the Law Faculty at the University of Pavia (like those of all the Universities of the Austrian Empire) was annexed the Teaching of the Science of Accounts of the State and this study was especially recommended to those young people who aspire to be directors at the Authority policies and chambers. The current government moved the chair from the University of Pavia, R. Scientific-Literary Academy in Milan and showed cherish much improved with the teaching about the position of Professor, which then, supporting the views of the Royal Ministry of Agriculture, Industry and Commerce, the Royal Ministry of Education gave commissioned a course in Administration and Accounting in R. Technical institute in keeping its status as a professor in the above-named Academy.”

Villa’s teaching of Government Accounting had specific relevance to the educational contents taught by the newly established R. Scientific-Literary Academy. Then this teaching was given at the Technical Institute of Milan, where he taught as a full professor until his retirement.

With reference to the teaching of Padua, founded in 1839 and headed

by Antonio Tonzig, it was suppressed in 1866, following the annexation of Venice to Italy. In essence, the Hapsburgs ceased on Italian territory, the newly formed Italian state suppressed the teaching of public accounting, forcibly putting to rest the holder. Only several years later, through a ministerial decree of 13th December 1877, which enabled him to the university teaching of Science of State Accounting, Padua's teaching was again assigned to its original professor. Tonzig conducted this teaching as a "free teacher with legal effect", almost until his death in 1894. From the record of the academic year 1893-1894, in fact, it is possible to assert that this course was still active and was entrusted to him.

The frequency of undergraduate courses in *Science of State Accounting* "was made compulsory for those who aspire to intended uses of *Accounting and Public Cash*. It was however recommended only to those willing to pursue a career as Counsellor at the political authorities or chambers" (Franceschi Ferraris, 1970).

2. The General Context of the Pre-Unitary States

As previously mentioned, the survey presented in this paper lies mainly between the opening of the competition for the chairs of State Accounting of Padua and Pavia (1838) and their suppression, following the Unification of Italy. However, since the teaching of the two scholars continued even after the end of the Austrian dominion¹, it is necessary to extend the time horizon, taking also into account the years following the Unification.

The scientific and teaching activities of the two analyzed authors began and developed for a long time during the Austrian rule. Therefore, it is worth to make some remarks to the historical, economic and social environment in which the first "Italian" chairs of State Accounting were established and managed.

After the Congress of Vienna of 1814-1815 began the age of the Restoration, during which Austria increased its influence on the Italian

¹ Tonzig held the chair of Padua as free professor until 1894, while Villa, as a teacher of the Royal Scientific-Literary Academy in Milan, was finally retired in 1871.

peninsula compared to the pre-Napoleonic period².

The Habsburg rule was characterized by a strong authoritarian setting, accompanied by an administration deeply attentive to issues of public administration and accounting. With the advent of the industrial revolution, this geographic area benefited from good economic growth, which brought the Lombard-Venetian Kingdom to become the most economically advanced area of the peninsula.

Besides the improvements of technology and the development of economy, also school and university education experienced a period of great turmoil, because the Austrian domination took closely care on the issues of education. In particular, the Habsburgs felt it was important to create an education system capable of forming valid administrative and accounting professionals to be assigned to positions within public administrations³.

Obviously, there were also reasons of dissatisfaction with Austrian rule, characterized by a strict control over political and intellectual activities of the occupied areas. In this oppressive atmosphere began the Risorgimento movements that led, after several years, to the national unification in 1861. Later, in 1866, also the territory of Venice (with Padua) was annexed to Italy.

Once achieved the unification of the country, the problem of defining a new structure for the Italian university system emerged. On the peninsula there were, in fact, many universities -each with its own regulations (often quite different from each other)- usually articulated in a few faculties⁴. In an attempt to regulate in a unified way all Italian universities, the Casati law⁵

2 Austria gained the control of Veneto (which, together with Lombardy, formed the Lombard-Venetian Kingdom) and extended its control over other areas of Italian territory through military and dynastic bonds.

3 The Austrian Government instituted major technical schools designed to teach accounting. Furthermore, at the Faculties of Law, the first chairs of State Accounting operating on the Italian peninsula (analyzed in this study) were established.

4 In reference to the situation of Italian universities during the period of national unification, see Magro (1999).

5 Royal Decree of 13th November 1859, n. 3725. The Casati law provided for the institution of the Royal Scientific-Literary Academy in Milan, where Villa's teaching was transferred. In the intent of the legislator, it would be a "higher education institution akin to a university Faculty of Philosophy and Letters, but at the same time with more ambitious goals, but rather unspecified." (Twardzik, 2007).

of 1859 (which included the pre-unification rules of the Piedmontese school system) was extended to the whole country.

The attempt to broaden the Piedmontese education model over the whole Italian peninsula was not without its drawbacks, and gave rise to lively controversy. In this regard, it is worth remembering the lively debate that animated the parliamentary chambers in 1872, during the official recognition of Padua University. The Paduan professors, some of which hold a seat in parliament, wished to maintain the pre-unification order, since the Austrian university model accorded them not only a better payment but also greater managerial and organizational autonomy⁶.

It is worth to briefly comment the characteristics of the Habsburg university model for understanding the context in which our authors worked⁷. At the time of Austrian rule, the following faculties were operative: Theology, Law, Medicine and Philosophy. To these was added, in 1846, the Mathematics Faculty. The university organization was strongly hierarchical, with a strict division of roles:

- At the top of the organization chart was ranked the Chancellor, who led the Academic Senate and was responsible for all administrative and educational issues;

- An important position was occupied by the Directors of Studies, whose areas of intervention were extremely large. They did not do just an overall check on the conduct of teaching, but extended even to surveys on professors' and students' public and private conduct⁸;

6 “In fact, the University of Padua was still upright by the Austrian General Regulation of 1829, that Austria introduced – without completing its application – in the last years of his rule, and that was related both to the German university model and to the medieval myth [...] of freedom of study.” (Magro, 1999).

7 In this regard, reference is made to the description of the Austrian university system contained in Magro (1999).

8 There was provided the opportunity to report to the police people that showed limited attendance or performance in the working or studying. The interference in the personal sphere covered all those who, as students or professors, were part of the university. In reference to the former, we read: “A detailed list of all registered students was supplied to the chancellor and the directors to facilitate the monitoring task: the rules that governed student life, both inside and outside the university, were very strict, so that it was forbidden for students to move away from the city without permission of the university and the frequency of atheists was forbidden to foreigners except, of course, those Austrians.” (Magro, 1999).

- the Deans of each faculty were responsible of bureaucratic fulfillments, among which issues related to enrollment, student fees and financial statements⁹.

The allocation of the chairs was under a “dual track”: some professors were engaged following a competition, while others were chosen based on their reputation. In any case, they enjoyed a very limited teaching autonomy, not only in relation to the ideas that could be displayed in the lecture halls, but also to the choice of curricula and textbooks. The latter, in fact, required a prior approval from the Government of Vienna. For this reason, it was not uncommon for professors to take, such as textbooks, manuals written by Austrian authors, providing firsthand their translations in Italian.

The Casati law did not involve a radical change in either the recruitment system (which continued to rely on the “double track”) or in the rigid control of professors’ behavior and in their moral and religious convictions. The main differences concerned the less managerial and organizational autonomy of single academic institutions¹⁰ and the professors’ remuneration¹¹.

In reference to the latter, it was written: “If any professor, on his own initiative, went beyond the line that the solemn commission of studies determined, he was subject to the recall by superiors, and the action by the policy was ready, which sometimes even decreed the dismissal of the bold.” (Solitro, 1922, cited by Magro, 1999).

Even the recruitment of university professors was subject to strict rules. For example, the assignment of teachings occurred following a prior survey of their political and religious convictions and of the “morality” of their behavior, based on the so-called “certificates of exemplary morality”.

9 The role of Dean was annual and could be renewed for no more than three times. According to a document prepared by Tonzig, in which the author traced quickly his biography, it is clear that he was appointed Dean of the Philosophical Faculty of Padua on 10th January, 1852. Therefore, it is reasonable to assume that he dealt with the accounts, budgets and financial statements of his university.

10 “Within the faculties, this autonomy is represented by the Professors Board: it has the right to elect the Chancellor and the Deans of faculties, as well as the duty to enforce laws and regulations. It also may propose professors for vacant positions and for appointments as extraordinary professor. It takes exams for free teaching and authorizes it. The Government has only the burden to approve decisions already taken by the Board itself.” (Magro, 1999).

11 The Austrian university system attributed to professors not only a fixed fee for the teaching, but also a “propina”, that is a kind of payoff, i.e. an additional fee commensurate with the number of students tested. Considering that the wages of university professors were particularly low, it is not surprising that the abolition of the “propine”, ordered by the Casati law, led to a mobilization of professors for their restoration. In reference to our two authors, the presence of very small wages emerges from various data (university files containing requests

3. Public Accounting Teachings in Two Northern Italian Cities

3.1 Padua and His Eminent Professor of Accounting

In the above mentioned context, the chair of Science of State Accounting of Padua was one of the two first university teachings of this type enabled on the Italian peninsula¹². Under the provisions of the Habsburg Empire, the professors of this teaching “were assigned to teach the Science of State Accounting, and [...] to expose the principles and rules of existing accounting methods, particularly the simple-entry cameral accounting and the double-entry merchant accounting system” (Tonzig, 1884). In addition to these arguments, imposed by the Austrian Government, the author decided to dedicate a portion of his courses to the theme of the administration¹³.

For the analysis of this chair, the research methodology adopted used

for salary increase; letters and autobiographical memories).

¹² According to a historical reconstruction quoted by Tonzig in his writings (Tonzig, 1884), the first university chair of State Accounting was established in Vienna by Joseph II. by Francis I's will, this followed a chair in Pest and, subsequently (in 1828), two other chairs (respectively in Prague and Lviv). In 1838 Ferdinand I established the chairs of Padua and Pavia (analyzed in this paper), publishing their competition. In September 1839, Padua's chair was given to Tonzig and Pavia's one to Schnarrendorf. In this regard, in his above mentioned paper, Tonzig said: “in September 1839 Pavia's chair was awarded at a certain Schnarrendorfer [...]. Not having the Schnarrendorfer accepted, in 1842 he was replaced by his competitor, Francesco Villa.”

Within a Tonzig's autograph letter, in which is summarized his biography, we read some interesting facts relating to this competition: “The contestants had to undergo two rigorous examinations, one written and one in voice. The themes arrived from Vienna sealed. [In reference to their contents]:

- The 1st one was: to raise awareness of the importance of accounting in organizations, and especially in public administrations; its main purpose, its requirements, its principles, and accounting needs of the different organizations;

- The 2nd one was: to explain the mechanism of the different accounting systems, to detect the strengths and weaknesses of each of them, and to show which one is better and deserves the preference over the others;

- The 3rd one was: given the definition of budgets and final balances, to precise the rules to be followed in their preparation [...];

- The 4th one, to be resolved by voice, was: to make known [...] the mutual relations and the counts of the [...] State Treasuries.

In reference to the chair of Padua, after the retirement of Tonzig, which occurred on 22th September, 1866, by ministerial decree of 13th December, 1877, the scholar was enabled with the free teaching of Science of Accounting, picking up, by this way, the university teaching almost until his death, on 4th June, 1894.

¹³ “I was the first professor to introduce, or more exactly to precede the teaching of accounting by the teaching of the Administration (for the State, in particular, and for all organizations, in general)” (Tonzig, 1884).

the following tools:

a) the summary of the information resulting from the study plans and academic yearbooks, available for the period from school year¹⁴ 1839-1840 to school year 1894-1895¹⁵ ;

b) a manuscript by Tonzig being presumably a summary of the lectures held during his first years of teaching¹⁶ ;

c) the *Treatise on Administration Science and Private and State Accounting*, published by Naratovich, Venice, in 1857-1858, which is one of the best-known works by Tonzig¹⁷ (equipped, in a marginal way, with other publications by the author);

d) the only lessons register of the course *State Administration and Accounting* that has reached our days, related to the year 1886-1887¹⁸.

The lack of the records of Tonzig's lessons in the period between 1839 and 1886 would seem to constitute a limit to the research, since, in this way, important evidence is lacking on the lessons taught by the author during the period of Austrian rule. However, we tried to solve this problem by the aid

14 At that time, it was usual to speak about "school year" instead of "academic year"

15 This information was provided by the Centre for the History of the University of Padua. This information shows, for each school year, the faculty at which the course was delivered (called, since the year 1839-1840, "Political-Legal Faculty"; since the year 1862-1863 "Juridical-Political Faculty"; since the year 1877-1878 "Faculty of Law"), the type of the chair (indicated by the words "free chair"), the adopted textbooks (we read "*i proprii scritti*" [one's own writings]), and the course language (Italian).

16 According to the researches carried out, it is reasonable to consider the manuscript as a draft to be re-elaborated to become the first State Accounting manual by Tonzig. The critical edition of this text, accompanied by an introductory work, is contained in Tonzig (2011).

17 We decided to make reference to this text because:

- it is an updated and expanded version of this manuscript;
- most of the content of Tonzig's courses are covered in this text, especially, in the 3rd volume, dedicated to the State's accounting system.

18 Even this document was made available by the Centre for the History of the University of Padua. We also consulted the records of the following courses taught by Tonzig:

- *Administration and Accounting* (year 1885-1886)
- *Economics* (year 1886-1887)
- *Finance* (year 1886-1887).

In this paper, these records are not analyzed.

Presumably the unavailability of records prior to these dates is due to the lack, until 1909, of an obligation to draw up them. Their preparation was imposed by law No. 496/1909 and its implementation regulation No. 703/1909. Perhaps the failure of Pavia's chair records is due to the same reason.

of the unpublished manuscript. Since it is almost certain that the manuscript contains summaries of the lectures given by Tonzig during the early activation of the chair at Padua University, it is reasonable to believe that it is a detailed mark of the content of his lectures and that it represents a more comprehensive tool than the lessons records.

The sources referred to in points b), c) and d) relate to three different moments in the author's academic career:

- The *manuscript* was probably written between 1840 and 1841, during the first few years of the author's academic activity;

- The *Treatise* dates back to the middle phase of Tonzig's career, in which he played a major role in the scientific survey of the Lombard-Venetian area¹⁹;

- The *lessons* registry dates back to Tonzig's scientific maturity, when the old scholar was about to retire from his academic activity.

The choice of these tools allows to analyze Tonzig's teachings during a timescale much larger than the one covered by the lessons register. The joint analysis of these sources showed that the subjects dealt with during the lessons remained roughly unchanged over the years, even after the end of the Austrian rule.

The lessons register, completed and signed personally by Tonzig, shows that the classes were held three times a week (every Tuesday, Thursday and Saturday) between mid-November and mid-June. There are no reports about the duration of the lessons.

The subjects treated during the course were merely about accounting. The author, in particular, concentrated on the following aspects: accounting in general (definition, aim and requirements); State accounting and accounting "methods" in use at that time; the differences among several accounting "methods" and the detection of the most convenient "method" to be used by public administrations; the various entry typologies (simple-entry, cameral, double-entry-Italian and improved-); the rules for accounts debiting and

¹⁹ The drafting of the *Treatise* took place at an intermediate stage between Tonzig's appointment as Dean (1852) and the suppression of his chair (1866).

crediting; the laws and regulations on State accounting; the logismography²⁰; State owned land and property; the stock-takings; the contracts; the budgets and financial statements; the State Law on balance arrangement; the financial operations and the treasury; etc.

On the whole, the subjects reported in the lessons registry are the same ones detected both in the manuscript and in the third volume of the Treatise. The author has devoted a significant portion of his publications and lessons to accounting topics. Among his favorite themes, Tonzig focused on the difference among the various accounting “methods” and the choice of the best accounting “method” for public administrations. Although several accounting methods were experimented at the time beside the traditional ones used in public accounting (among those double-entry and logismography), Tonzig reserved some space also to the cameral approach, no longer used in Italy after the end of the Austrian rule. It is clear that, despite the new regulations on State accounting, the author remain faithful to his historical beliefs, under which the cameral approach was considered the most appropriate tool for public accounting.

The preference for the cameral accounting “method” was combined by the author’s intense aversion for the Cerboni’s logismography, that he considered too complicated and barely practical and usable.

Compared to the years of Habsburg rule, in which professors had to avoid expressing views in contrast with those currently accepted by the government, at the risk of disciplinary action, it seems that in the 80s of XIX century there was more freedom to express one’s thoughts in university lecture halls. In the description of the topic of a lecture given on 12th April, 1886 at the Department of Administration and Accounting, we read: “the disadvantages of the logismography, and the absurdity of its principles.”

Unlike the courses taught in the 40s of XIX century, the records show that, in the 80s, the subject of *administration*, that Tonzig held dear, was no more covered in the lessons of this course. It was, however, addressed in

20 The logismography is an accounting approach conceived by Giuseppe Cerboni and used for some years in a few Italian public administrations.

another course taught by Tonzig in the same period, called “Administration and Accounting”.

3.2 Pavia and His Eminent Professor of Accounting

The chair of the Science of Accounts of the State in 1839 was headed by Prof. Schnarendorf then by Francesco Villa, first as substitute and then as a professor²¹.

For the study of that teaching we took in consideration the documents preserved in State archives and libraries of the University of Pavia. Although it was not possible to consult the records of the lectures as not available, for the news relating to the content offered by the author, reference was made to both historiographical information reported by other writers, and most of Villa’s works. Indeed he wrote that his works were “the result of his lectures” and therefore they can be considered a useful guide to the content of teaching.

Of particular importance for our purposes, are certainly the following publications: *La contabilità applicata alle amministrazioni private e pubbliche, ossia elementi di scienze economico-amministrative applicati alla tenuta dei registri ed alla compilazione e revisione dei rendiconti* (The accounting applied to private and public administrations), Parti I e II, Angelo Monti, Milano, 1840-1841; *Elementi di amministrazione e contabilità* (Elements of administration and accounting), Pavia, Bizzoni, 1850 (and subsequent editions of the years 1857, 1864, 1870, 1878); *Nozioni e pensieri sulla pubblica amministrazione. Studi di economia e di contabilità applicata ai bisogni, ai mezzi ed alla gestione delle amministrazioni pubbliche e dello Stato* (Notions and thoughts on public administration. Studies in economics and accounting applied to the needs, resources and management of public

21 Francesco Villa was born in Milan in 1801. After obtaining the diploma of “accountant - surveyor”, he became an official in the Imperial Royal Central Accounting of Lombardy (1826). Then he taught Accounting and Agriculture in government schools and, after a competition, he got the chair of State Accounting at the University of Pavia (1843). In 1859, with the suppression of this chair, he got the teaching of Administration and Accounting in R. Scientific - Literary Academy in Milan. In 1862, this chair was also suppressed, while remaining Ordinary Academy, he taught Administration and Accounting in the Technical Institute of Milan, which today bears the name “Carlo Cattaneo”.

administrations and the State), Tipografia eredi Bizzoni, Pavia, 1867.

In this latest work, on p. VIII in note (1), we read: “The Course of Administration and Accounting serve as text for Elements of the Administration and Accounting of Professor himself, who, with this volume, aims to provide an essay of studies in public administration to whom loves to study it”.

Despite conflicting opinions about the location of Villa in the doctrinal question, there is no doubt that with his work the accounting studies open to the systematic detection of account and to the problems of the administration *latu sensu*. He is placed by some scholars in a transition period between pre-scientific and scientific phase of our discipline (Costa, 2001: 25).

In the *Preface* to his *La contabilità* (Villa, 1840: 1), referring to the Austrian government, he invokes the principle that “what usually tends to give definite ideas of all things, is favourable to the production of wealth”. This principle should also be adopted in accounting, since almost all the works consider this matter only from a single point of view, taking into account only part of the same: the keeping of accounts. In fact, for him, this last is nothing more than the “mechanical part” of accounting so that it could not rise to the rank of science if it rested only on knowledge, even perfect, of such a mechanism. Moreover, the mechanical part is usually left to the “amanuenses or computists” (Giannessi, 1954: 114).

Accounting must instead be understood in a broad sense as a “combination of economic concepts applied to the art of holding administrative accounts or books” (Villa, 1840: 2; Mazza, 1976: 105).

Villa’s words seem to reveal the idea of an Accounting discipline which is *general*: “It is then easy to convince yourself that you do not have any of the above branches of Directors [those individuals] that may not directly or indirectly affect the public employee” (Villa, 1840: 3). Furthermore, to determine the appropriate “rules” of accounting, we must refer to the “nature of things”. He then says that it is necessary “to associate the most obvious economic and administrative notions, and the more general rules of law” (Villa, 1840: 3).

Villa’s thought served as a “barrier” to the spread of French theory,

propounding a theory of mixed accounts, that is, not only as one of the personalistic Degranges. In fact, inspired by the Austrian, especially by Schrott, he based his theory on the one hand, on the “personalistic” theory and, on the other hand, on the “materialistic” one, foreshadowed *in nuce* in D’Anastasio’s work.

As noted in Melis, from Villa’s work it “emerges clearly the doctrinal content of accounting and the typical purpose of it: the control. The field study of accounting is the *azienda*: the organization of the *azienda*, then it passes to the study of the actions that the agency addresses on the real element -the property (wealth)- because it remains intact (conservative operations of wealth) and because it becomes the most productive (management): the administration of the assets of the *azienda*, and finally, we study all the resources, because these operations are established and followed continuously and effectively in all effect, for the final results and to check: registration of business facts” (Melis, 1950: 753).

What distinguishes his work from the purely accounting ones regards the application of economic principles to the general field of business, the economic viability criteria as Villa makes explicit reference, the comments concerning the evaluation of inventories and nods to the relationships between the administration and economic accounting (Giannessi, 1954: 105).

It is interesting that both his major works (Villa, 1840; 1853) begin with an explanation of the concept of value. The first part of the Treatise, (*Accounting applied to administrations*), highlights notions of economy and administration. This part contains three chapters: in the first, the preliminary views are set out; in the second, the concept of estimation of a substance is discussed; in the third, he talks about the importance of budgets and accounts and outlines the characteristics of household management, rural manufacturing and commercial.

The same approach in the organization of content is retained by in *Elementi di amministrazione e contabilità*, where, in the first chapter on preliminary ideas, Villa immediately makes clear that the basis of value is to be found in the *utility*. There is an obvious reference to the ideas of neoclassical

economists or perhaps better, marginalists, since the first felt the value of a well jointly determined by the utility and the cost of production.

4. Conclusion

In Accounting History studies, the figures of Tonzig and Villa are often put side by side and compared. In fact, there are various elements that are common to both scholars: the historical period and the geographical area in which they lived; the institutional role played in their respective universities, where they managed for several years the Chairs of State Accounting; their cultural education; the adhesion to Austrian public accounting settings; the refusal of some foreign theories; the aversion for the logismography and the broadening of their studies to Law and Economics.

Our authors were basically cameralistic professors. They lived in a social and economic context where also the private accounting had a great relevance. They dealt with both subjects, creating the so called “Lombard School”.

They were also united by a kind of “doom” which, after having given them honors and fame during the Austrian domination, relegated them to a marginal position once achieved the Italian Unification.

In conclusion of the study, it is worth to make some brief remarks on the type of education given at the two chairs and on the scientific profile of their respective owners.

Although the chair of Padua had a long period of suspension²², it was born and died with Tonzig, who was its sole owner. In opposite manner, the chair of Pavia survived longer, even though it has been the subject of various changes of location and ownership²³.

²² It was activated in 1839 and abolished in 1866, again reactivated in 1877 and entrusted to Tonzig until his death, in 1894.

²³ According to the records inventory and yearbooks of the University of Pavia, between 1840 and 1842, the holder of the chair was Schnarendorf. Subsequently, in 1842-1843, the chair was given to a “unknown” teacher (which should be Villa). Since 1843 Villa was its deputy, and, since 1844, he was the owner of this chair. In 1860 the teaching was moved at the Royal Scientific-Literary Academy in Milan; in 1861 it was again transferred to the Royal Technical Institute in Milan. At both Milanese locations the teaching was assigned to Villa until 1871. The yearbooks of the University of Pavia show that, in 1889-1890, Professor Luigi Rava was the

While Tonzig taught, over the years, various disciplines, Villa was a university professor only for the chair of Pavia, later moved to Milan.

Tonzig always based his lessons on his own teaching materials (textbooks and notes), while Villa added to his own books the one of Szarka.

About Tonzig we know the extreme meticulousness and precision in the organization of his teachings and writings. About Villa we know the extreme clarity and remarkable teaching quality²⁴.

While Villa had several disciples, there is no evidence about Tonzig's followers. The latter seems to have been an isolate figure in the scientific context²⁵.

Tonzig mainly focused on the theory of accounts and accounting records, with particular attention to public administrations, while Villa devoted more interest in issues of administration. Both of them had in common a deep "anti-logismographic" feeling. The first author always maintained a close relationship with Austrian theories (specifically for public accounting), whereas for the second one we can identify two main moments of his scientific thought:

- A first step, when he was tied to the Austrian theory on public accounting;
- A second step, in which he directed his studies towards private accounting, probably because of the influence of industrial development and of the increased importance of private firms (Franceschi Ferraris, 1970).

Tonzig always considered cameral accounting as the most appropriate approach for public administrations; on the contrary, during the years of his scientific maturity, Villa replaced his original preference for cameral accounting with a careful attention to double-entry bookkeeping for public administrations (Andrei, 2009; Poddighe and Coronella, 2009). Tonzig

owner; between 1908-1909 and 1914-1915 the ownership had been entrusted by Eteocle Lorini. 24 In this regard, we read: "Few books are to him comparable for the ease with which he leads the student to a perfect knowledge of the scriptural methods, from simple to complex topics." (Brambilla, 1897). Our research also revealed that Villa was well-beloved by his students and colleagues and that his zeal and innate educational quality were much appreciated.

25 Villa "became a circle of students, while the other one [Tonzig] was always a foreigner, admired but not followed." (Brambilla, 1897).

believed that there wasn't an accounting method suitable for each type of organization; he believed that each organization had its "ideal accounting method". In his view, *cameral accounting* was better suited to the needs of public administrations, while *double-entry* was more suitable for commercial and private administrations. Conversely, Villa believed that the accounting method should be chosen not according to the nature of the entity, but to the greater or lesser complexity of management.

Despite these differences, the two scholars have an important point in common: they opened the way to university education of our disciplines in Italian universities, carrying with professionalism, commitment and passion their teachings, devoting their lives to the study and the teaching, and realizing the importance of extending the study of Accounting to an academic level. Hence, they are the forerunners of those people who dedicated, and still dedicate, their passion and efforts to the study and to the development of Accounting and Concern Economics.

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