


**Gino Zappa e la rivoluzione del reddito.**

Azienda, moneta e contabilità nella nascente economia aziendale.

**Gino Zappa and the Business Income to the Firm.**

Firm, Money and Accounting in the Italian Business Economics Revolution.

Yuri BIONDI.

 <p>SAGGI CRITICI DI ECONOMIA AZIENDALE Collana diretta da Arnaldo Cazzanti 11</p> <p>Yuri Biondi</p> <p><b>GINO ZAPPA</b> <b>E LA RIVOLUZIONE DEL REDDITO</b></p> <p>Azienda, moneta e contabilità nella nascente economia aziendale</p> <p>CEDAM</p>	<p>Gino Zappa (1879-1960). Professor of accounting and business economics (1906-1950), he was a student and the youngest assistant of Fabio Besta, the leading accounting theorist in the early 1900s in Italy. With his masterpiece <i>Il Reddito d'impresa</i> ("The Income of the Enterprise", published firstly in 1920-1929 and revised, with few modifications, in 1937), Zappa dramatically changes the framework provided by Besta, and develops it in a forward-looking manner. Zappa's original accounting system, based on the notion of business income to the firm, stresses the need for bridging accounting and economics, especially on such fundamental issues as income, capital, wealth, value, price, and cost. Zappa drives the development of the Italian accounting and business economics tradition thereafter, grounded on a special theory of the firm as actual economic coordination and going concern. For many years (1906-1950), he is in charge of graduate and research work in some leading Italian Universities (L. Bocconi in Milan, Venice, and Genoa). Other writings include <i>Le produzioni nell'economia delle imprese</i> ("Productions in the economy of the firms", 1956-57) and <i>L'economia delle aziende di consumo</i> ("The economics of the non-business concerns", 1962).</p> <p>Order the book through the Publisher web site: <a href="#">CEDAM</a> (look for "catalogo")</p>
<p>Padova : CEDAM, 2002. 461 p.</p>	