

## Editorial

It is an honor to write this editorial for the celebration of the 15th year of activity of *Economia Aziendale Online*. This special issue stems from the call for paper “The multidimensional content of *Economia Aziendale*”. But first and foremost, this issue is an acknowledgement of the inspiring leadership by Professor Piero Mella, founder and Editor-in-Chief of the Journal since its start.

The discipline of *Economia Aziendale* was first introduced by Gino Zappa, who looked at New trends in Accounting Studies (Zappa, 1927). From the combined effect of accounting, management and organizational theories, *Economia Aziendale* emerges as an autonomous and diversified body of knowledge. In this issue, the first of a set of many papers that will be published in the following issues of the Journal, *Economia Aziendale* has been studied from different approaches.

Many scholars submitted and contributed to this special issue, providing both conceptual and empirical papers.

Piero Mella clearly describes some founding principles of *Economia Aziendale*, through its operational and scientific observation, which ultimately results in theories and laws capable of explaining how systems in the whole world work (Mella, 2019). Massimo Bianchi focuses his paper on the role of resilience management and the related performance, especially in crisis management (Bianchi, 2019). A marketing perspective has been adopted by Elisa Conz who found that reshoring is still a promising and not completely implemented international business strategy yet (Conz, 2019). Antares D’Achille takes on a cost accounting study in the healthcare sector and investigates differences in two surgical procedures by using the Activity-Based Costing analysis (D’Achille, 2019). Management accounting and its change is the *raison d’être* of the review by Silvia Macchia who explores the main contextual factors, the theories and research methods driving this change (Macchia, 2019). Moving on to financial accounting and reporting, Claudio Sottoriva and Andrea Cerri discuss the role of relevance as a principle for both preparers and auditors (Sottoriva & Cerri, 2019). Monia Castellini content analyzes the legislation on risk and operational management practices in place within Italian municipalities (Castellini, 2019). The logics of publicly held companies is reviewed and critically analyzed to gauge the role of these organization in effectively providing utilities and services in general (Dicorato, 2019). Finally, practice firms are investigated by Ana Hernandez-Lara and Daniele Gualdi to explore the competences developed by students, which in turn can influence the global assessment given by students to this methodology (Hernandez-Lara & Gualdi, 2019).

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