
GAETANO CORSANI: THE INNOVATION OF HIS STUDIES OMEN OF A GREAT SCIENTIFIC REVOLUTIONARY

Boniello Carmine
University of Salerno Fisciano (Italy)

Abstract

In this paper we want to emphasize the importance of Corsani has had in the history of the industrial technique of all times to the point of being considered to be considered one of the fathers of the aforementioned discipline. We will examine all the phases of the life of the great scholar highlighting the salient phases that led him to become one of the pioneers of the industrial technique.

Keywords: Corsani, innovative studies, commercial technique, scientific revolutionary

1 Introduction

Writes Gabriel Garcia Marquez¹“Life is not the one who lived, but the one that remembers”. It is a bit like knowledge, which at the end represents all that has become part of our culture, after a selection, more or less desired and conscious, which provided to eliminate what has failed to leave signs. At the same time the future could appear as a fairy butterfly that leads to fleeing the world of fantasy where everything is possible, even beyond the logic of reality. And this is how a realized use of memory can transform us into *prophets of the future*, at the time we live in the present as a laboratory for a desired future based on what the past has taught us and the future made us glimpse. The past experience, avoids in the future to commit errors in the past but above all allows you to search a better way to do what we are doing, because it helps us avoid falling into the trap of the present, as well as in that of the future. The future actually, should also be read between the lines, it does not always appear to be disruptive; indeed, it is normally hidden in the formation of the thought of the researcher who still fails to fully grasp the meaning of an intuition and a concept, because they are linked To a turn of which only weak signals are read. In a context undergoing rapid and radical transformation such as the current one, it might appear at first sight to be much more stimulating and fascinating for the researcher to immerse oneself in the actuality of environmental becoming, rather than following a historical research trail aimed at investigating the origins of a phenomenon. But appearances are sometimes deceiving. In fact, traveling back in time can lead us to develop a sort of *investigative curiosity*, which leads us to understand a fact by juxtaposing traces after traces and assembling clues with clues. The

¹Gabriel José de la Concordia García Márquez, simply known as Gabriel García Márquez Nubranominato Gabo (1927 -2014), was a Colombian Writer, journalist and essayist Mexican national, awarded the Nobel Prize for Literature in 1982. Among the most famous writers in Spanish language, García Márquez is considered one of the most emblematic exponents of the so-called magical realism, whose work has strongly contributed to reviving the interest in Latin American literature. Equipped with a rich and sinuous prose, but at the same time swearing, his works should be noted for their articulated narrative structures, often built by the intertwining of several points of view and with the frequent appeal of the prosecutor and the analexe, Also characterizing for their multiple reading plans and their mythological-fantastic contamination. His most famous novel, hundred years of solitude, is among the most significant works of the literature of the twentieth century and was voted as the second most important work ever written in Spanish during the IV International Language Congress, held in Cartagena de Indias (In his Natía Colombia) in March 2007. Only the famous Don Quixote of the tip of Miguel de Cervantes was in fact posed.

enthusiasm, then, grows when along the way new things are found in the past, perhaps escaped until today, perhaps because they were too anticipated with respect to what the time seemed to offer to the attention of here looked at it, or because they were read too much fast and fleeting. Things old and new at the same time, therefore, but often surprisingly capable of guiding us in daily choices and perhaps also in planning for the future. This is what I was able to experience when I started the study on Professor Gaetano Corsani; starting from this study I arrived at the origins of *industrial and commercial technology*. This study allowed me to find confirmation of the profound conviction of the charm and usefulness of research in a *historical key*, capable of promoting a better understanding of the content and role of the discipline, but also of recovering any elements of novelty dispersed in the dizzying thought of today and to raise the ability to grasp the becoming of the present, based on the assumption that business phenomena are the result of a process that can only have an evolutionary character according to the logic of vital systems. The research was conducted in the belief that the construction of the future must be based on knowledge acquired in the past. Studying Gaetano Corsani, first of all it stands out how he was the first to have dedicated himself, before the reform of 1936, to the unified study of the management of merchant and manufacturing enterprises. He anticipates Zappa himself, advocate of the well-known systematic-managerial approach, setting up his investigations on management, albeit within the limits of mercantile and banking activities, already in 1925, when therefore the descriptive-negotiating address still dominated unchallenged. The Scholar is particularly known for the theory of functions and the systematics of risk, on the basis of which he directs his investigations aimed at seeking the management uniformity of commercial and industrial enterprises. Thus, with Gaetano Corsani, the Technique - embracing the study of the fundamental functions of commercial and industrial enterprises, the determinations of economic convenience, the concepts of cost and economic-technical revenue and the analysis of risk - is conceived as a theory of managerial choices. for the performance of functions and risk management in order to achieve those positions which from time to time prove to be of maximum return. In the exposition of the management criteria, ample space is reserved for the study of behavior in relation to the market, enriched by abundant and unusual marketing quotes for those times. The start of such a clear and marked path was probably born under the thrust and influence of the cultural terrain of the city in which he was able to carry out most of his activity, Florence, the primary center of ancient merchants historically characterized by traditions of typically commercial nature.

2. Corsani Gaetano

Gaetano Corsani was born in Prato in 1893, where he attended primary school. Subsequently, given the great intelligence of the young man and on the proposal of the professor who followed him, the family decided, albeit amidst a thousand financial difficulties, to allow the young man to continue his studies in the Venetian city. In Venice, the young man enrolled at the Higher School of Commerce, where he immediately distinguished himself for his lively intelligence and the seriousness with which he followed the teachings of the illustrious teachers of that glorious

school. Prof. Fabio Besta², Prof at the Higher School of Commerce in Venice, appreciating the immense talents of the young Corsani, he took care of the boy's scientific training: Corsani himself always kept a deep veneration for "his professor", as he liked to call him. Besta's passion for historical research and for the interpretation of documents unearthed in the archives certainly influenced the young Tuscan; as well as the teaching received from Pietro Rigobon³, titolare presso la Scuola Superiore di Commercio di Venezia della cattedra di Banco Modello, ma dedito agli studi di carattere storico nel campo economico-commerciale. In 1914, at the age of 21, he graduated from the Higher School of Commerce of Venice with a thesis in Accounting entitled: *On the warehouses and benches of a fourteenth-century merchant: Francesco di Marco Datini*⁴, from Prato, his fellow citizen; supervisor of his thesis was Professor Fabio Besta, and two papers respectively on *News on State Accounting in an ancient Tuscan municipality, and Banks and the origin of active and passive credit operations*. Examining the merchant registers, documents and papers for the preparation of his thesis, the very young Corsani was not pushed towards accounting studies, but discovered in himself the strong preference and marked aptitude for research on exchange activities. For his extraordinary skills as a researcher, Prof. Pietro Rigobon wanted him in his working group; in fact, as soon as he graduated, he appointed him assistant to the chair of Banco Model, a task that he carried out with full dedication, until 1921. The influence of the research direction of his supreme Master, Fabio Besta, together with that of Prof. Pietro Rigobon, holder of the chair of Banco Model, both oriented to historical studies, aroused in the young scholar the passion for investigations aimed at the interpretation of documents found in the archives. In 1917 the Italian Accounting Magazine published its first "youth essay" entitled: *The criteria for evaluating wealth at the Tuscan fondous of the fourteenth century*, followed in 1919 by a short study published with the title: *The first Compagnie di Avignon founded by Francesco di Marco Datini and, in 1920, two articles were still published, one on Administration and Accounting in Prato at the beginning of the 19th century, the other On the singular importance of the archives of Francesco di Marco Datini da Prato*. The young scholar had no economic income, that is, he could not have recourse to conspicuous family economies. Love and dedication to study thus required the creation of economic conditions of life that allowed him a serene application to his favorite activity. Needing to work, in order to survive, and not having academic positions in Venice, he decided to leave the city to go to Florence where he became the holder of the chair of Technique at the Royal Commercial Institute. He

²Besta Fabio (1845-1922) was a professor at the Higher School of Commerce of Venice, intended to give a scientific guise to accounting by linking it to the economic and legal disciplines. Among his works we remember General Accounting vol. 3 (1909-1922).

³Rigobon Pietro (1868-1955) a pupil of Besta, professor of Banco Model and of Accounting at the Institute of Commerce of Bari and then in that of Venice; he devoted himself mainly to historical research. Among his publications we mention: *Ancient and modern studies on the technique of commerce* (1903).

⁴ Datini Francesco di Marco (1335-1410), was a great merchant. Indeed, however, it is not yet well established how the trade and fortunes of this brilliant merchant began. It is well known that, at the age of eighteen, he left his hometown and after a brief stop in Pisa moved to Avignon. Here he founded a large company for the trade of fabrics, spices, wines, oil (from about 1358). To testify the presence of his company in Avignon there is a deed of power of attorney dated 21 February 1358 drawn up in Avignon by the notary Prospero di Ser Lapo, with whom Datini delegated one of his employees Pietro di Giunta to collect his credits, this proves in an irrefutable way that since that time Datini had successfully undertaken his business in Avignon. Later he moved to Prato (from 1383). His commercial activity grew a lot, so much so that in order to cope with the growing business, Mr. Datini had to appoint correspondents throughout the Mediterranean. With a testamentary bequest, he established the foundation "Ceppo dei poor di Francesco di Marco", which still exists today. The large archive of his company, kept in Palazzo Datini in Prato, is a precious source for the economic history of his time and also for religious history.

held this chair from 1921 to February 1928. In 1922, the historical research conducted since the time of graduation was collected in his first volume entitled: *The warehouses and benches of a 300 Prato merchant*, a work considered by him to be a contribution to the history of accounting and commerce. This last work closed the period of Corsani's first scientific foundation, which was to be followed by a phase dedicated to the study and doctrinal arrangement of the "*Economic Technique*". At the Royal Commercial Institute, the young professor, while respecting the imposed programs, managed, albeit with great difficulty, to include new issues in his school program that had never been addressed until then, thus bringing the freshness of his settings into the middle school. In his lessons, he managed to talk to his boys⁵, - as he liked to define them and of which he always kept a sweet memory - of new themes, such as the entrepreneur and his functions within the company, then, even if in very simple terms, he outlined the various categories of economic activities, spoke he managed to arouse new interests in the children, who with the passage of time became more and more fascinated by the lessons of *their professor*, as they liked to define him. Corsani was always grateful to Prof. Besta for the teachings he had imparted and for the trust that the professor had responded in him since the time of the Higher School of Commerce of Venice, and therefore he wanted to express his esteem and recognition towards "*his Professor*", as he liked to call it, dedicating his very first work to him. From this moment, for Corsani, a new period began, in which his high qualities as a scientist were affirmed. In Florence, alongside teaching in middle school, he devoted himself to in-depth studies of the technical-commercial subject, never forgetting the encouragement towards research received by master Fabio Besta. But, the young researcher found himself completing his studies in a reality certainly not favorable to accepting radical changes in the field of the study of commercial technique; in fact, in the period between 1921 and 1925, the newly formed doctrinal direction dominated unchallenged, which had an economic and legal content as its substratum. In this period, after his debut in the historical field, he devoted himself to the study of economic technique, in search of a systematic of the discipline and a solution to the fundamental problem of its scientific object. In a historical phase in which the Technique was essentially a description of conditions and clauses inherent to the acts of exchange, Corsani was the first to study the functions of management and its processes, thus starting a new course of the discipline. *The young discipline*, which was coming to light, divided into studies of mercantile activity and banking activity, essentially had the task of describing the conditions and clauses inherent in the acts of exchange and examining the fundamental forms in which news was expressed. useful for the study of business, mercantile and banking management, but did not investigate management. The lovers of *commercial technique* found themselves carrying out their research with a thousand difficulties, and were often discouraged about the real possibilities of arriving at an economic doctrine of company management, this was also the reality in which Corsani found himself carrying out his research. alongside this difficulty, another was added. In fact, the young professor was at this time in Florence, far from Prof. Besta and his school. Therefore, without the direct guidance of a Master and, mainly without the possibility of a critical dialogue, he carried out his research with great difficulty. However, he did not allow himself to be discouraged, he

⁵Among the students who followed the teachings of Prof. Corsani at the Royal Commercial Institute of Florence, there was the very young Roberto Fazzi. He later became a disciple of Corsani.

began to study the subject thoroughly, - he meditated on the texts of the best scholars of the time - trying to fully understand the issues highlighted, and inquired about the most up-to-date foreign literature of the time. In this way, he fully understood all the evolutionary process that the commercial technique had undergone up to that moment and was able to highlight the contributions of Italian and foreign literature to the great revolution that was affecting the discipline in question. Starting from the elaboration of previous works in *commercial technique*, Corsani began the study of business management and its processes; *the commercial technique*, therefore, already in 1925, by Corsani, began to be a study of management activities. After a careful study, the fundamental lines of his approach come to light already in 1925, he began with an essay entitled *The content of commercial technique* and with two volumes, one entitled *The fundamental characteristics of exports*, the other entitled *The fundamental characteristics of imports agricultural*. The essay, his first masterpiece, is a document of the utmost importance for the purposes of an objective history of business and economic thought. In fact, it highlights that Corsani initiated a new course of the discipline, setting research on management and therefore looking at the economy of the company as an object of study of the Technique, while still within the limits of commercial and banking activities. This was an innovative action not only of the method but also of the matter itself. The management functions of merchant and banking enterprises are the object of investigation, he stated in his essay, consisting “*in the series of efforts and care aimed directly at ensuring that wealth acts in those enterprises with maximum effectiveness*”. He distinguished this study in two stages: in the first it contemplated the isolated acts of provision and placement, regardless of the purpose for which they were carried out; in the second moment those same acts were considered in their economic correlation tending to the achievement of the end. He reaffirmed that in order to fully understand a certain event, it was necessary to split it into the various phases from which it had originated. Therefore, by studying the individual phases of the event individually, it was possible to have a better knowledge of the intimate links that linked these phases to each other. In this way it was possible to know exactly the phases that had contributed to the success of the event under study. Here he highlighted the phenomena of cost and risk as elements strongly conditioning the formation of revenues. Until then, he framed the problem of constant cost in relation to the varying volume of business, arguing that the technique had to investigate, to discover the optimal conditions for business development. Finally, in this work he highlighted the phenomenon of risk, as an element that assumed great importance in the choices of the company. For this reason, the technique had the task of investigating ways and means to eliminate or mitigate the impact of risk on business decisions. In this way he succeeded, in that almost unknown essay⁶, in laying the foundations of the new course of technical-economic thought; and to ensure that the commercial technique became the tool for the study of business management and its processes. Corsani's ideas on the true content of the Technique, however, became clear and rooted in the two subsequent works, also made in 1925, and entitled: “*The fundamental characteristics of exports*”, and “*The fundamental characteristics of agricultural imports*”. These two works represented the first

⁶This essay remained almost unknown because it was part of a collection of writings entitled “On some problems relating to commercial medium education”, published by the Royal Commercial Institute of Florence in 1925, and was exclusively disseminated among the students of the Royal Institute.

monographic Italian studies on the economic doctrine of management. Those who today re-read that history of the Datinian fondaci and of the forms of mercantile writings followed, not only see diligent illustrations of methods and careful descriptions of methods but also grasp the evident emphasis on the facts, on the agreements, and feel the insistent research of the signs of distant company management. In the young scholar, the mentality and characters of the "race technician" took shape. The years between 1926 and 1928, for Corsani, were years of intense work; in fact, simultaneously with his appointment at the Commercial Institute of Florence, he obtained the appointment of professor in charge at the chair of Banco Model in the Higher Institute of Economic and Commercial Sciences of Naples, a task he performed with great skill. In this period, without ever derogating from the obligations imposed by the positions obtained in Florence and Naples, Corsani prepared for the competition for university professorships held at the University of Florence in 1928. It was a great competition, with two winners, two young scholars, two future heads of the economic technique: Ugo Caprara⁷ and Gaetano Corsani. After the competition, Professor Caprara was appointed professor of "banking and professional techniques" at the Florentine chair and honored her until 1938; Corsani, on the other hand, was appointed professor of the same discipline as Prof. Caprara but at the University of Economic and Commercial Studies of Trieste, he had to teach there until his illustrious colleague and friend passed to the University of Turin. In fact, when in 1938 Prof. Ugo Caprara left the Florentine chair for that of Turin, Corsani, he obtained a transfer to the Florentine university, where his dear friend and distinguished Maestro Alberto Ceccherelli⁸. awaited him. Leaving the University of Trieste for the Florentine university, Corsani was happy but at the same time saddened, in fact, he never forgot the first great successes of his career obtained in the University of Trieste. It was in Trieste, always so dear to him, that Corsani fully established himself for his qualities as a scientist, for his gifts as a teacher and for the figure of an educator. Just while he was in Trieste, in 1930, just after five years of the debut of his first work, he published another that represents the most significant work of his scientific architecture entitled: The determinations of economic convenience in merchant and manufacturing enterprises: The technical economic foundation of the ways of management. In this work, the author traced the lines of a bold as well as rigorous and systematic scientific construction of matter. In it, he outlined an approach which he then gradually perfected and expanded in subsequent works, both of a monographic nature such as The Manufacturing Enterprises of Wool (1931) and The Production and Commerce of Italian Marbles (1933), and of a general theoretical nature such as: The management of commercial and industrial enterprises. The economic-technical elements of the determinations of convenience (in the editions of 1937, 1939, 1949 and subsequent). In these works, the first clear soliciting elements emerge for today's management and marketing studies. After Corsani's departure from the University of Trieste, his school did not stop, rather it continued with his first beloved

⁷Caprara Ugo scholar of banking technique. Professor of banking and professional techniques first at the University of Florence, then at the University of Turin. His main works: The characteristic negotiations of vast markets: principles of mercantile technique (1926); The grain trade (1928); The bank: economic principles of credit companies (1946).

⁸Ceccherelli Alberto (1885-1958) was professor of general and applied accounting at the University of Florence (1912). He was first a pupil of Besta in Venice, then a follower of modern theories. Among his works we remember The commercial writings in the ancient Florentine companies (1910); Business Administration and Business Administration (1948).

disciple Carlo Fabrizi⁹. In fact, after passing the competition for academic teacher, Prof. Fabrizi was appointed at the University of Trieste, a professor at the chair of banking and professional technique left vacant from Prof. Corsani's departure. Come in the Florentine University, Corsani, he carried out the task of him with great mastery and dedication, once again demonstrating his excellent communicator capabilities. In fact, both for communication skills, and for the sublime ability to know how to involve students during the lessons, as well as for the simplicity with which it exposed fundamental concepts, the lessons of him were by day more and more crowded with enthusiastic students. This filled with immense joy the Corsani, he appreciated as a teacher by his students was the greatest satisfaction that life could give him. During his stay in the universities of Trieste and Florence received numerous academic positions, among which those at the Universities of Bologna, Padua and Siena should certainly be remembered. In 1957, another success: he obtained the task of founding the Faculty of Economics at the University of Bologna. He also carried out this task with great professionalism and spirit of adaptation, and even here he founded his school¹⁰. The search for the General Foundation of the Economic Technique never distracted Corsani from the accurate survey of the many particular corporate events in reality, so that numerous are its monographic work on industrial and merchant companies, on exports, transport by sea and by Via Railway, to which the historical investigations on the Medieval Prato and Tuscan economy is added in general: particular treatments had for studies on the management of ordinary credit banks and savings crates, offering incomparable models of systematics, as well as perfect technical discussion. He studied until the end. In fact, a few days before he died him teared him to life, he was working on what was the last work of him, it concerned the management of hotel businesses. This work had been produced by the scholar, to prepare the material for the tourism economy course than the illustrious of him friend of him prof. Alberto Bertolino¹¹, he was with so much passion by drawing. Studying and teaching were the two fundamental and inseparable moments of the intense activity of the Corsani; These are the features they loved to remind him of all the disciples of him. He loved his family passionately, his heart was all for the two creatures, part of him: the Diletta Consorte, incomparable companion of a specimen family life that was always beside him, especially in difficult moments, and the adorative daughter Maria Luisa. He leaned peacefully to Florence, in the arms of his love wife, in 1962 only sixty-nine years old.

⁹Carlo Fabrizi (1907-1975), is Undersecretary at the Ministry of Agriculture and Forests from 15 February 1943. Cathedratice of Economics at the University of Trieste until the CSR is constituted and the procurer of an economic police in time of war, directs the commissioner For prices established based in Montichiari and then in Orzinuovi, both in the province of Brescia. The institution has the task of updating the legal prices of the producing and distributing categories and brake the rampant inflation. He has two prefects such as close collaborators: Giovanni Mosconi to agricultural products and Giannino Romualdi to industrial products. It is one of the collaborators of Minister Angelo Tarchi in the drafting of the " Convention on German war prey in Italy " of 15 May 1944, with first Rahn and Mazzolini signatories in Fasano. The General Directors of the Ministry of Corporate Economy Paul Albertario and Vittorio Ronchi, Dopplogochi, remain alongside when the price commissioner is deleted because D.L. N.2 of 19 January 1945 XXXIII (in G.U. No. 15 Same date) transforms it into a under-graderation for prices at the Ministry of Labor, established with the same D.L. (The new minister is Giuseppe Spinelli). In 1939 he writes about the Geopolitic magazine, printed in Milan. In the public post-war period, in the Italian-Year Forum Lxxii, "the legal rules in the Italian Social Republic" and in the November 1949 issue of the "technical and political economic policy magazine in northern Italy in the last year of war".

¹⁰The disciples of the Bolognese school of Corsani were: Ottavi Antonio and Ceccanti Gastone.

¹¹Bertolino Alberto was Professor in the Universities of Siena (1925) and Florence (1938). Among the main works of him we recall: economic reflections (1944), post-war economy (1948), explorations in the history of economic thinking (1950).

3. The innovation of his studies foreshadowing a great scientific revolutionary

The analysis of the contents of the industrial and commercial technique in its original origin starts from the studies of Gaetano Corsani. Corsani was the first to anticipate that direction of study which was later established with the reform of the university teaching system of 1936. In fact, the birth of the industrial and commercial technology sanctioned by the reform favored the emergence of a new research approach that it was going to link to the investigations on the mercantile activity, inherited from the ancient stock of the mercantile and banking technique, those on the industrial activity. The traditional content of the Technique thus extended beyond exchanges, to embrace every aspect of the business activity and, therefore, also those concerning internal activity, thus marking a turning point from the descriptive-negotiating direction towards the systematic-managerial one. . Well, as pointed out by Giani Corsani, he had embraced this before the reform of 1936. In fact, one of his studios dates back to 1930 with which he dealt with the management of merchant and manufacturing enterprises in a unified way. In reality, his orientation to investigations on management, although still within the limits of mercantile and banking activities, dates back to 1925, thus also well ahead of the Zappian theory, an important stimulator of the managerial direction. This shows, therefore, how Corsani certainly had a leading role in the evolutionary process of the Technique. He not only initiated a new course of discipline set on management when the descriptive-negotiating approach still dominated unchallenged, but also took on, in the search for management uniformity, a particular angle of observations: that of the economic operator or, if one wants, of the entrepreneur, anticipating those scientific approaches aimed at studies on entrepreneurial behavior that will develop long after, feeding the evolutionary process of the discipline. Corsani's scientific effort was ultimately aimed at the search for a systematic of the Technique. By introducing innovative analysis concepts, such as, to name a few, the "determinations of economic convenience", the "fundamental functions of the company", "risk" and "management ways", he directs his investigations on the uniformity of management phenomena, essentially looking for them within a category that includes merchant and industrial companies. "management routes", that is, the set of criteria followed by operators for the performance of those functions and the management of those risks. brief bio-bibliographic frame of reference, along the line of the theory of functions and risk to then close with some passages of his thought which illustration glimpse of the anticipatory intuitions of modern theorists.

4. Conclusion

Certainly, before going into Corsani's study, some reflection is necessary, precisely to give the reader the opportunity to grasp the importance that the Author, object of our study, has played in the panorama of commercial technique studies. If every investigation carried out by the Technique must have the ultimate aim of the economic and technical uniformities that business operations present, every research must aim at understanding if more intimate business coordination and identify the interrelationships that connect companies of any order, the study of the management operations and of the relationships that bind the companies themselves for reasons of exchange, cannot be carried out if the functions that they are not investigated. Furthermore, during the management, judgments of convenience are obtained, results are

obtained between different operations or complexes of operations and then the results achieved are compared in the final phase with those expected: the prospects of profits often correspond to results. At the basis of this there is risk, this is the determining factor of entrepreneurial behavior, and it is a phenomenon that economic technology cannot ignore or examine on the surface. And the investigations on it cannot be carried out except by going back to the functions that characterize the activity of companies, with particular regard to those that are generically called industrial and commercial. The same burdens that weigh on business management take on meaning and receive appropriate if those functions reconnect. In the light of what has been highlighted above, we can understand the impressive innovation made by Corsani to the industrial and commercial engineering studies.

Bibliografia

- AA.VV.: *In memoria di Gaetano Corsani*, in *Rivista Italiana di Ragioneria*, n. 7-8, luglio-agosto 1962.
- AA.VV.: *Studi di tecnica economica, organizzazione e ragioneria. Scritti in memoria del Prof. Gaetano Corsani*, vol. I, Cursi, Pisa, 1966..
- Corsani G.: *I criteri di valutazione della ricchezza presso i fondaci toscani del secolo 14* in *Rivista Italiana di Ragioneria Città di Castello – 1917*.
- Corsani G.: *Le prime compagnie di Avignone fondate da Francesco di Marco Datini*, p. 133 in *Archivio Storico Pratese supplemento II*, 1919.
- Corsani G.: *Amministrazione e contabilità in Prato ai primi dell'Ottocento*, in *Archivio Storico Pratese supplemento III*, 1920.
- Corsani G.: *Sulla singolare importanza dell'Archivio di Francesco Marco Datini da Prato*, in *Rivista dei Ragionieri*, luglio-agosto 1920.
- Corsani G. : *I fondaci e i banchi di un mercante pratese del trecento. Contributo alla storia della Ragioneria e del Commercio* , La Tipografia, Prato, 1922.
- Corsani G.: *La produzione su ordini di un'impresa manifatturiera*, Tipografia Sordomuti, Firenze, 1927.
- Corsani G.: *I rischi inerenti al trasporto delle merci via mare e la loro assicurazione: appunti e applicazioni*, Coppini, Firenze, 1944.
- Corsani G.: *La gestione delle imprese industriali e mercantili: I primi elementi delle determinazioni di convenienza economica*. Società Editrice Universitaria, Firenze, 1949.
- Corsani G.: *Corso di tecnica commerciale*, Barbera, Firenze, 1950.
- Corsani G. – Ottavi A.: *Istituzioni di Commercio*, Barbera, Firenze, 1953.
- Corsani G.: *Le funzioni delle attività produttive e mercantili* , Coppini, Firenze, 1955.
- Corsani G.: *Nozioni di tecnica economica : vol. I, Le funzioni delle attività produttive e mercantili* , Barbera, Firenze, 1955.

- Corsani G.: *Nozioni di tecnica economica: Le funzioni delle attività produttive e mercantili volume II*, Barbera, Firenze, 1955 .
- Corsani G.: *Nozioni di tecnica economica delle imprese industriali e mercantili* , Barbera, Firenze, 1956.
- Dentamaro V.: *La tecnica commerciale e la ragioneria*, in *Rivista Italiana di Ragioneria*, marzo 1923.
- Fabrizi C.: *Il marketing nelle opere di Corsani in Studi di tecnica economica, organizzazione e ragioneria: Scritti in memoria del prof. Gaetano Corsani*, Volume I, Colombo Corsi Editore, Pisa, 1966.
- Fazzi R.: *Il contributo della teoria delle funzioni e dei rischi allo studio dei comportamenti imprenditoriali*, Colombo Corsi Editore, Pisa, 1957.
- Pezzoli S. *Profili di storia della ragioneria* , Cedam, Padova 1977.
- Zappa G.: *Tendenze nuove negli studi di ragioneria*. Discorso inaugurale dell'anno accademico 1926-1927 nel Regio Istituto Superiore di Scienze Economiche e Commerciali di Venezia, Istituto Editoriale Scientifico, Milano, 1927.