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ACCOUNTABILITY AND NARRATIVES IN HISTORICAL SETTINGS

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Introduction

1. Why exploring the role of narratives in accountability?

“Narrative is present in every age, in every place, in every society; it begins with the very history of mankind and there nowhere is nor has been a people without narrative” (Barthes, 1977, p. 79).

Accountability is a complex concept that seems escaping a univocal definition. Accountability results multifaceted because, as a social relation (Bovens, 2007; Bovens, 2010; Bovens *et al.*, 2014; Joannides, 2012; Mulgan, 2000; Roberts and Scapens, 1985; Schweiker, 1993; Shearer, 2002), it is shaped by the context and by the human beings involved (Killian, 2015; Sinclair, 1995; Willmott, 1996) in giving and receiving accounts about their activity. In this perspective accountability may be defined as “the duty to provide an account (by no means necessary a financial account) or reckoning of those actions for which one is held responsible” (Gray *et al.*, 1996, p. 38). Similarly, as Herrnstein Smith (1980, p. 233) observed, a narrative discourse implies someone telling something to someone else interested in listening. Accountability shares also other common features with narratives as they both are situated activities where a teller must communicate in an understandable and acceptable way to his listener. “Accountability therefore involves both an explaining of conduct with a credible story of what happened, and a calculation and balancing of competing obligations, including moral ones” (Boland and Schulze, 1996, p. 62). However, as every society involves power relations (Foucault, 1982), while narration and calculation are both legitimate mode of communication (Llewellyn, 1999) their presence in the accountability media will depend from the system of rules shaping the accounts in that specific time and place and from the relevance that the audience attribute to each mode of communication.

While “consistently undervalued and often suppressed” in respect to the calculations (Boland and Schultze, 1996, p. 62), the recent narrative turn in accounting research and practice (e.g.: Beattie, 2014; Beattie and Davison, 2015; Llewellyn, 1999; Llewellyn and Milne, 2007) proves that accounting narratives and storytelling can enhance (corporate) accountability. Among them, Beattie (2014, p. 113) advised for future researches including “archival discourse studies” and “qualitative field studies”. Additionally, Beattie and Davison, (2015, p. 655) “encouraged papers adopting any theoretical or methodological perspective, including blended theory papers”. Finally, focusing on accountability itself Bovens (2010, p. 947) underlined the need for systematic, comparative empirical researches exploring accountability by moving beyond the theoretical analysis.

A question, then, is raised: What about providing more explorations about how narratives are used in accountability to better understand their role and usefulness? This Ph.D. thesis takes the leads from these invitations and from this question to explore, through three archival based researches, the role of narratives in accountability and their relationship with accounting.

2. Three papers – Thesis overview

The critical and interpretative accounting studies on accountability constitute the basis for the development of the three papers of this Ph.D. thesis. Connected from a thematic and a methodological perspective, these three archival based researches explore different aspects of accountability. The attention moves progressively from exploring a retrospective storytelling as an informal media of accountability; to comparing this informal narrative with those contained in the formal media; to finally study different forms through which accountability can be practiced. While the first and the second

papers focuses on the role played by stories and narratives in the provision of accountability, leaving accounting at the margins of the analysis, the third paper enlarges the focus to explore the relation between narratives and accounting in the provision of accountability. In this thesis accounting is conceived as a “codified discourse” resulting from the methodical application of specific rules (Llewellyn and Milne, 2007, p. 806) or, to say with other words, accounting is regarded as a social practice (Sargiacomo and Gomes, 2011) and a technique (Roberts, 1996, p. 41) that may be used in the accountability discourse. Below a summary of each paper is provided. The three tables 1 – 2 – 3 (labelled – First Paper; Second Paper; Third Paper) briefly summarize the three papers’ contents along six dimensions (research question; theoretical framework; research method; results; contributions; journal targeted).

The first paper explores the role that retrospective storytelling plays as a media to support current accountability. The study adopts “The order of discourse” (Foucault 1970/1981) to analyze a book (157 pages long) written and published in 1898 by an accountant and general manager of the founding hospital of Padua that was already providing explanations for the organizations’ conduct through formal accountability media. The findings demonstrate how retrospective storytelling may be employed as an informal media to convey discourses of current accountability that are different from those expected by the stakeholders. Additional information about the first paper is provided at table 1.

The second paper takes the leads from, and enlarges, the first paper. While set in the same organization (Padua founding hospital) and in the same period (end of 19th century) this study enlarges the time frame and the sample of primary sources object of the narrative analysis. Therefore, the informal media of accountability (defined, in the first paper, as a retrospective storytelling) is compared with the narratives contained in the formal accountability media issued by the same organization during the two years

before, the same year (1898) and the two years after the publication of the informal media. This study adopts as a conceptual framework the work of Messner (2009) about the limits of accountability. The research method follows the guidelines for analysing the accounting discourse proposed by Ferguson (2007). The aim is to understand if the informal media of accountability allowed to overcome the limits ascribed to the formal accountability media. The findings highlight how the informal media of accountability, unexpected by the stakeholders, allowed to override the limits of accountability. Additionally, the findings suggest that narratives and storytelling may anticipate and stimulate reconsideration of formal accountability systems. Further information about the second paper is provided at table 2.

The third and last paper of this Ph.D. thesis, enlarges the view from the narrative discourse to the codified accounting discourse and to the different forms through which accountability can be shaped and practiced by the accountable person. Accountability is conceived and inspected as a social relation (Bovens, 2010) and as a social practice (Roberts, 1996). While sharing, with the previous papers, the same historical and political context (Veneto Region, at the end of the 19th century) this study focuses on the introduction and expansion, in the Italian context, of a new type of small financial institution: the rural credit cooperative (Raiffeisen model). The aim of this study is to explore the role played by the accountable self (the provider of accountability) in developing and intertwining hierarchical and informal accountability, and in evidencing the individualizing and socializing effects of these forms of accountability. This third and final paper evidences the relevance of integrating accounting practices with narrative and communicative reason. In this perspective, this paper contributes to understanding the role played by different forms of accountability in establishing democratic organizations, in this case rural credit cooperatives. Finally, this paper provides a study confirming the important role played by the accountable subject's

attitudes in developing accountability and in providing transparent information to the stakeholders.

Table 1 – First Paper	
Retrospective storytelling for current accountability: an historical study	
Co-authors: Prof. Alessandro Lai (University of Verona) and Prof. Riccardo Stacchezzini (University of Verona)	
Research Question	Can a storytelling focused on the past serve to support current accountability?
Theoretical Framework	Foucault (1970/1981)– The order of discourse.
Research method	<ul style="list-style-type: none"> • Research setting – Foundling hospital located in Padua (Italy). • Primary source object of the analysis – book (De Kunert, 1898a). • Primary sources useful for the analysis (total 19): <ul style="list-style-type: none"> 7 articles that the general manager published on a specific sector journal. 7 articles written by personalities living in the same period. 5 formal public discourses, decrees & internal rules of the organization. • Foucault (1970/1981)– The order of discourse. • Foucauldian Discourse Analysis.
Results	<ul style="list-style-type: none"> • Retrospective storytelling, informally conveyed to stakeholders, worked as an accountability system. • Retrospective storytelling allowed counter-narratives of accountability to overcome dominant discourses.
Contributions	<ul style="list-style-type: none"> • Adds from a methodological perspective. • Shares/confirms the perspective of storytelling as resulting from a subjective activity. • Confirms the relevance of stories and narratives in accountability. • Provides a further example of the shape that the counter-narratives can take and the role that they can play with respect to the accounting dominant discourses.
Journal Targeted	<ul style="list-style-type: none"> • The paper will be submitted to the Accounting, Auditing & Accountability Journal.

Table 2 – Second Paper	
When formal accountability is not enough: comparing formal and informal narratives about a 19th century foundling hospital	
Co-authors: Prof. Alessandro Lai (University of Verona) and Prof. Riccardo Stacchezzini (University of Verona)	
Research Question	Can an informal media of accountability help to overcome the three limits ascribed to the formal accountability?
Theoretical Framework	Messner, M. (2009), The limits of accountability.
Research method	<ul style="list-style-type: none"> • Research setting – Foundling hospital located in Padua (Italy). • Primary source object of the analysis: Book published in year 1898 (157 pages) 5 – Annual reports published between 1896-1900 • Primary sources useful for the analysis (total 34): Record of the board’s meeting – 8 volumes – from year 1896 to year 1900 4 – Other documents of the Institute 5 – Formal documents from public institutions/ authorities 8 – Journal articles written by the general manager 9 – Journal articles written by others • Ferguson (2007) – built on Thomson (1990) tripartite approach. • Narrative Analysis (Riessman, 2005): thematic analysis + structural analysis.
Results	<p>The informal media allowed to override the limits of accountability because:</p> <ol style="list-style-type: none"> 1) It provided wider/clearer explanation for conduct. 2) It provided more trustful, transparent information. 3) It reached a wider public than the formal media. <p>Narratives and storytelling may anticipate and stimulate reconsideration of formal accountability systems.</p>
Contributions	<ul style="list-style-type: none"> • This study provides evidence of the three limits related to accountability. • It is a comparative study (between formal and informal media) highlighting how the informal media allowed to override these limits. • It provides a further example about the potential of accounting-related narratives as a mean for making sense of facts.
Journal Targeted	<ul style="list-style-type: none"> • The paper will be submitted to the Accounting History Journal.

Table 3 – Third Paper	
Accountability by the accountable self. The case of Leone Wollemborg	
One - author	
Research Question	How did the accountable subject used accountability to expand a new organizational model?
Theoretical Framework	Bovens (2010)– Accountability Relation. Roberts (1996)– Accountability Practiced (Form/effect).
Research method	<ul style="list-style-type: none"> • Research setting – Rural Credit Cooperatives (Raiffeisen model) – Italy. • Time frame – (1883 – 1889). • Primary source object of the analysis (total 20 documents) – Wollemborg discourses to the internal and external stakeholders during the selected time frame 1883 – 1889. • Primary sources useful for the analysis (total 27 documents) <ul style="list-style-type: none"> 4 – writings of Wollemborg (written between 1878 – 1929). 8 – letters between Wollemborg and Luzzati 2 – letters written by Raiffeisen (year 1883 – 1884) 13 – books and journal articles • Bovens (2010)– accountability relation – three questions: “Who was the accountable self?”, “Why was he feeling accountable?”, “To whom?”. • Roberts (1996)– accountability form – “Which accountability forms practiced the accountable self?” • Content Analysis (Kohlbacher, 2006).
Results	<ul style="list-style-type: none"> • Context and subject’s emotions influence accountability. • Accountability played a role in expanding a new organizational model. • Coexistence of hierarchical/informal accountability depends on the accountable self and confirms the mutual dependence of the two accountability forms.
Contributions	<ul style="list-style-type: none"> • It contributes to understanding the role played by different forms of accountability in establishing democratic organizations, in this case credit cooperatives. • It provides a further explanation to the initial, successful expansion of this credit model. • It evidences the relevance of integrating accounting practices with narrative and communicative reason. • It highlights the role played by the accountable subject’s attitudes in developing accountability & in providing transparent information.
Journal Targeted	<ul style="list-style-type: none"> • The paper will be submitted to the Accounting History Journal.

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**Retrospective storytelling for current accountability:
an historical study**

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Abstract

This paper explores the role that retrospective storytelling plays as a media to support current accountability.

The critical and interpretative accounting research on accountability constitutes the basis of this study that adopts “The order of discourse” (Foucault, 1970/1981) as a theoretical and analytical framework to analyse a retrospective storytelling, main object of the research.

The retrospective storytelling acted as an alternative accountability mechanism through which the narrator selected and connected, in a causal relation, meaningful facts to justify the conduct of the organization and to provide alternative explanations for the issues highlighted by the stakeholders. The retrospective storytelling provided counter-discourses in opposition to the dominant one circulating in that specific sociohistorical context. Accordingly, the strategic shift on the past empowered the narrator to convey forbidden discourses of accountability that should have otherwise been rejected.

This paper contributes to the literature on accounting narratives showing that retrospective storytelling can enable the transmission of accountability discourses. It provides a further example of the shape that counter-narratives can take. It enriches the literature from a methodological perspective, as, while previous studies adopted Foucauldian power-knowledge and governmentality concepts to frame their works, this paper draws on “The order of discourse” (Foucault, 1970/1981) following it closely.

Keywords: retrospective storytelling, accountability, counter-discourse, the order of discourse, founding hospitals

1. Introduction

In 1898 an accountant, Silvio De Kunert (from now, De Kunert), wrote and published an historical book (De Kunert, 1898a, “Some historical information about the House of God of Padua nowadays Foundlings Institute” - “Alcune Notizie Storiche sulla Casa di Dio di Padova ora Istituto degli Esposti”) about the organization where he was working as general manager: the foundling hospital of Padua (northern Italy). Instituted in the 12th century as an hospital for poor people, this institution become a laical foundling hospital in the mid-15th century. The foundling hospital was still operating in 1898, when the book was published, and it is still active nowadays (even if with a different mission).

As general manager of the foundling hospital, De Kunert was periodically providing information and explanation for the organization’s conduct through formal accountability media (i.e.: annual report and specific sector journals). These media were addressed to the financers of the organization (the public institutions, namely municipality and provincial authorities), and to the sector’s experts. However, foundling hospital’s stakeholders were also the same citizens of Padua that, for centuries, had been donors and supporters of the foundling hospital. Through taxation, this group of stakeholders was indirectly paying for the maintenance of the foundling hospital and was also entitled to use its services. These stakeholders, however, were not directly reached by the formal accountability, but they were receiving information, indirectly, through the newspapers. In 1898, De Kunert decided to communicate with a larger number of stakeholders by adopting a different media: a book (157 pages long). Addressed to the citizens of Padua (De Kunert, 1898a, Preface and Conclusion p. 124), the book was not narrating about events set in their present time (end of 19th century). Instead, it was retrospective because narrating, through the provision of primary documentary sources, about the past 700 years of the foundling hospital and its board’s

activity (from 12th century to early 19th century). Moreover, De Kunert, was narrating the facts, that he considered relevant about the foundling hospital, as a story where a plot was moving “events from an equilibrium to another, through a phase of disequilibrium” caused by an “external event” (Beattie, 2014, p. 118). Therefore, the book is defined, in this research, as a retrospective storytelling because it tells about a chronologically and causally connected sequence of past events.

The relevance of narratives, stories and storytelling produced in organization has been increasingly underlined by scholars (Boje *et al.*, 2004; Boje, 1991; Brown *et al.*, 2009; Chen, 2012; Czarniawska, 2012; Denning, 2006; Gabriel and Griffiths, 2014; Kent, 2015; Marshall and Adamic, 2010; Musacchio Adorisio, 2014; Rosile *et al.*, 2013; Vaara and Tienari, 2011) highlighting how members of the organizations use storytelling to share their personal experiences or to recall significant episodes. Moreover, while narratives have been “consistently undervalued and often suppressed” in respect to the calculations (Boland and Schultze, 1996, p. 62; McKernan and McPhail, 2012; Roberts, 1991), the recent narrative turn in accounting research and practice (Beattie, 2014; Beattie and Davison, 2015; Llewellyn, 1999) evidences that accounting narratives and storytelling can enhance corporate accountability. In this perspective, previous accounting researches investigated the role of narratives as means for providing information to the external stakeholders (Fowler and Cordery, 2015; Oakes and Young; 2008) and as tools to impress the audience (Brennan and Merkl-Davies, 2013; Eshraghi and Taffler, 2015; Evans and Pierpoint, 2015). Researches also underlined how storytelling may serve to produce counter-narratives apt to offer alternative versions to those dominant discourses (Frandsen *et al.*, 2017; Svane *et al.*, 2017; Vinnari and Laine, 2017) accepted in the specific sociohistorical context where the narrator is speaking. While the use of narratives in the organizational context is acknowledged, Beattie (2014, p. 118) invited to explore and explain “the set of

circumstances influencing the nature” of accounting narratives, of which also the stories are part. Therefore, in this research, the book (De Kunert, 1898a) is investigated as main object of the analysis with the aim to explore the role of retrospective storytelling as media for providing accountability. The critical and interpretative accounting research on accountability constitutes the basis for the development of this research (e.g. Ezzamel et al., 2007; McKernan and McPhail, 2012; Roberts, 1991; Roberts and Scapens, 1985; Sinclair, 1995). The theoretical and analytical framework adopted in this research is the transcript of the lesson titled “The order of discourse” that Michel Foucault (1970/1981) gave at the “Collège de France” on the 2 December 1970. This choice was made because “The order of discourse” (Foucault, 1970/1981) provides the researcher with the conceptual tools to critically investigate the general manager’s discourses. With respect to the term discourse, this research adopts a post-structuralist perspective, regarding the term discourse as a comprehensive concept (Howarth, 2000). Therefore, while acknowledging that “discourses are composed of signs” they are treated as “practices that systematically form the objects of which they speak” (Foucault, 2002, p. 54). Accordingly, in this paper, it is acknowledged that discourses are constrained, shaped, discarded, or that they may become dominant discourses, as the result of the power relations taking place within specific social/historical contexts (Arribas-Ayllon and Walkerdine, 2000; Foucault, 1980; Mills, 2001). Therefore, in this paper, several primary and secondary sources are used as basis for gathering information about the social and historical context in which the retrospective storytelling was produced and about the power relations occurring between the general manager, the organization and its stakeholders.

The reminder of the paper is structured as follows. At section two, the concepts of accountability and storytelling are explored through previous researches. At section three the theoretical framework is provided by describing Foucault’s conception of

discourse as presented during the inaugural lecture at the Collège de France, the 2nd December 1970 (Foucault, 1970/1981). At section four the research's method is explained, while the findings are reported at section five. Finally, at section six, discussion and conclusion are provided.

2. Accountability and storytelling

In general terms, accountability can be defined as “the duty to provide an account (by no means necessary a financial account) or reckoning of those actions for which one is held responsible” (Gray *et al.*, 1996, p. 38). Accountability, therefore, involves a relationship (Bovens, 2005; Bovens *et al.*, 2014; Joannides, 2012; Mulgan, 2000; Roberts and Scapens, 1985) that is shaped by the parties expecting and providing the account and that is influenced by changes in the environment (Ezzamel *et al.*, 2007; Gray *et al.*, 1997; Killian, 2015). Accordingly, as narrations are produced within specific social contexts and constraints, by tellers that are concerned in communicating something to an interested audience (Herrnstein Smith, 1980, p. 233), also the provider of accountability has to structure his narration considering the power relations and the audience's expectations. Thus, language is content shaped by the context (Boje *et al.*, 2004, p. 571). Part of the narratives, stories (Beattie, 2014, p. 118) are meaningful, “often contain moral judgments and frequently elicit strong emotional reactions” (Brown *et al.*, 2009, p. 325). Moreover, Boland and Schultze (1996) underlined how the “story-telling”, with its “causal structure”, represents a socializing form of accountability that allows the individuals to speak in an “I-voice” becoming accountable for their own actions and acquiring visibility in front to their audience. Therefore, by telling a story the narrator provides a subjective selection and interpretation, or

explanation, of facts and he has “the possibility of composing meaning across different times” (Musacchio Adorasio, 2014, pp. 465-473).

2.1 Previous studies

Previous studies inspecting the formal provision of external accountability in hospitals, in the past, show common themes. Berry (1997), Holden *et al.* (2009) and Jackson (2012) studied the annual financial reports made by the voluntary hospitals in the Anglo-Saxon context highlighting how they served mainly to engage with the wealthier citizens supporting the organization, to demonstrate the results achieved and to demand for more funding. Similarly, the study of Evans and Pierpoint (2015), evidenced that the annual report’ narratives of the Edinburgh Magdalen Asylum were employed to demonstrate the valuable work of the directors and to promote the asylum itself by highlighting its social and economic usefulness. Therefore, if by one side, the annual report was employed to underline the usefulness of the services provided, by the other it served for demonstrating the efficient use of the funds received by the supporters and to disclose the economic difficulties encountered by the voluntary hospitals. As highlighted by Jackson (2012), a mechanism to persuade the readers to further support the institute, was to report the list of the donors and the amount of their donations. In this way, the annual reports allowed both to make the organization accountable to their external community and, conversely, to render the external supporters accountable for their own actions. A discursive form of accountability emerges in the paper of Oakes and Young (2008) about the Hull House’s social settlement where the formal accountability directed to the external stakeholders was developed as a public, self-critiquing “dialogue” about the role and achievements of the organization itself. These formal accountability reports may, or may not, have satisfied the expectations of the

account receivers, but they were allowed to circulate within their given social context because their structure and content were recognized as acceptable, true discourses by the receivers of the media. In opposition to them, the counter-narratives are those narrations that offer an alternative or conflicting version of story (Frandsen *et al.*, 2017; Svane *et al.*, 2017) that is dominant and accepted as truth in that specific time and place. Vinnari and Laine (2017, p. 12) indicated that “counter-accounts can indeed be included in the domain of accounting since it is possible to characterized them using all three key elements of the conventional definitions – information, users, and decisions”. Accordingly, they highlighted the transformative potential of counter-accounts that allow the account producer to engage with the audience from a moral and political dimension. Previous accounting studies highlighted how the counter-narratives have been employed with the aim to narrate (McKinstry, 2007), provide evidence and convince (Jackson *et al.*, 2012; Walker, 2015) the external stakeholders that a different story was actually possible. In this regard, McKinstry (2007) analysed, through a Foucauldian lens, the satirical novel written by B.S. Johnson, with the purpose to illustrate how the writer (B.S. Johnson) had reacted to the dominant discourses about accounting, by adopting the same language: that of accounting. Differently, focusing on the American state at the end of the World War II, Walker (2015) illustrates an historical case where the American government developed an accounting campaign for securing and preserving sociocultural notions and behaviours that were going to be lost. Walker (2015) concentrated on the role played by the photographic images to show how the American government had employed pictures of accounting to persuade the “sceptical electorate” of the importance to support and to preserve the family farms as an “American way of life” otherwise destined to disappear. A further study is the one of Jackson *et al.* (2012, p. 635) that evidenced the “profound impact [of accounting] upon cultural practices” explaining how, to the negative and powerful discourse about the

drinking of alcohol enhanced by the “temperance movement”, the whisky industry opposed a counter-discourse of success and respectability. Jackson *et al.* (2012) concluded that the successful counter-discourse was however disrupted by the consecutive failure of the same accounting practices.

These papers provide different examples of how, narrators shaped their narratives by considering the specificities of the sociocultural context where their discourses were aimed to circulate, and with respect to the dominant narratives in place that may have limited or possibly invalidated their narrations. From an accountability perspective, to respond to the stakeholders’ questions, the response’s form and content should be shaped as expected by audience. Given the rarity of researches inspecting the accounting related narratives through an interpretative approach (Beattie and Davison, 2015), the present article adopts a Foucauldian perspective to explore the retrospective storytelling’s discourses and to unveil the reason behind the general manager’s decision to adopt this media to communicate with his audience.

3. Theoretical framework

Considering discourse through a Foucauldian lens means acknowledging the role that elements as power, truth and knowledge (Mills, 2001) play in the formation of statements. As Foucault (1980, p. 133) highlighted, the concept of “truth” and “systems of power” are strictly related and concur in the production, regulation and distribution of statements in each society. Therefore, a Foucauldian approach to the discourse places the attention on “how statement appears” (Andersen, 2003, p. 10), and means focusing on the “mechanics” that allow the discourse’s production (Mills, 2001, p. 19). The production of discourses is related to the concept of power and to the individuals that are allowed to speak. As part of the power relations occurring in a specific context,

individuals are described as “subject” as they are subjugated to a form of power (Foucault, 1982, p. 781). As explained by Arribas-Ayllon and Walkerdine (2008, p. 94) “The subject is a position maintained within relations of force”.

While adopting a Foucauldian lens, the role of the subject, the elements of truth and power, and the production of discourse may be investigated, however, from different perspectives. Therefore, this paper adopts, as theoretical framework for exploring the discourse, the perspective offered by Michel Foucault during the inaugural lecture at the Collège de France that took place the 2nd December 1970. Titled “The order of discourse” (Foucault, 1970/1981) this text focuses on the constraints that limit and permit the production of discourses by those individuals that are part of systems of power (Mills, 2001). Moreover, as Howarth (2000, p. 55) explained, in “The order of discourse” Foucault is not interested in the analysis “of ordinary speech acts” but in examining “those linguistic performances in which subjects are empowered to make serious truth claims because of their training, institutional location and mode of discourse”.

“The order of discourse” (Foucault, 1970/1981) explains how an analysis of discourses may be performed by means of two strictly related perspectives that complement each other: the critical and the genealogical ones. The critical perspective refers to the procedures that “permit the control of the discourses” (Foucault, 1970/1981, p. 61), while the genealogical set concentrates on their formation. Initially “The order of discourse” describes the three types of procedures considered when adopting a “critical” perspective. The aim is to uncover those elements that constrain the production, distribution and application of the discourse in any social context. “[I]n every society the production of discourse is at once controlled, selected, organised and redistributed by a certain number of procedures whose role is to ward off its powers and dangers, to gain

mastery over its change events, to evade its ponderous, formidable materiality” (Foucault, 1970/1981, p. 52).

The first of the three types of procedures is related to the concepts of power and desire and it is focused on the social/historical context in which the discourse is produced. Called “procedures of exclusion” they are, with some extent, exercised from the outside of the discourse. Foucault recalled as “procedures of exclusion”: “the prohibition”, “the opposition between reason and madness” and the “will to truth”. The former, the “prohibition”, distinguishes the discourse forbidden from the one that can be freely pronounced. The second opposes “reason and madness” considering the language of madness as not transmissible because it has lost its value and it is not regarded as desirable (Foucault, 2014). The last “system of exclusion”, the “will to truth”, responds to the institutional support that reinforces and renews the true discourse through the knowledge and practices circulating in a given society. Therefore, the “will to truth” results as the most relevant among the three “procedures of exclusion” because it will define the “prohibition” and what will be considered as “madness”. The role and relation occurring between truth and power may be clarified by the same words of Foucault (1980, p. 131): “Each society has its regime of truth, its «general politics» of truth: that is, the types of discourse which it accepts and makes function as true; the mechanisms and instances which enable one to distinguish true and false statements, the means by which each is sanctioned; the techniques and procedures accorded value in the acquisition of truth; the status of those who are charged with saying what counts as true”.

The second group of procedures function as principles “of classification, of ordering, of distribution” (Foucault, 1970/1981, p. 56) of the discourses themselves. Named “internal procedures”, they are related to the notions of event and chance. Among them, the principle of the “author” places its limit in the individuality and in the self, because

is the author himself that have to decide what and how to write the discourse with respect to the role that the social/historical context assigned to him. Differently, the principle of “discipline” places the limits on the formal requisites needed for the creation of new accounts. Therefore, before being recognized as a true or a false statement, a proposition has to follow specific internal rules in order to be accepted as part of a specific discipline.

The third of the three groups of the procedures refers to the “rarefaction of the speaking subjects”. These procedures limit the access of the subjects to the discourse by imposing some rules to the person pronouncing the speech and selecting the individuals that have access to it. Among the “procedures of subjection” are here recalled the “rituals” and the “societies of discourse”. While in the “ritual” the “speaking subject” occupies a specific role (he structures his speech in line with specific rules and he speaks in precise circumstances), the “societies of discourse” delimit the circulation of discourses within a specific group of subjects which possesses and preserves particular knowledge within it.

Foucault enlarges the discourse analysis by describing the genealogical perspective and placing it in relation with the critical perspective. While the critical task (described above) explores the procedures of formation of the discourses, the genealogy concentrates on the effective formation of the discursive series studying how they were generated and the reasons behind their development overtime. Also, this task considers the role of power in allowing discourses to grow or, on the contrary, to be excluded. Accordingly, the genealogical part of the analysis concentrates on the different sets and on the series of discourses that talk about a certain topic in a specific period. Therefore, in this stage of the analysis the study explores the heterogeneous statements expressed by different groups in the society and looks at their regularity and discontinuity searching for series of discourses. Using the words of Foucault (1970/1981, p. 71): “(...)

genealogy will study their [the discourses] formation, at once dispersed, discontinuous, and regular”. As discourses are formed within systems of power, and are shaped by the procedures taking place within each society, the critical and genealogical tasks represent two strictly intertwined, and yet, different “point of attack” in the analysis of discourses that emerges as a completing and interrelated adoption of both perspectives.

4. Methodology

This historical study is set in the city of Padua (northern Italy) at the end of the 19th century. The primary source object of the analysis, the book (De Kunert, S., 1898a), is 157 pages long. Given its structure (described at section 5.2.2) the book is defined as a retrospective storytelling. Several primary sources are the major basis for exploring the social context and the production of the discourses related to the founding hospitals in that historical period, and the founding hospital of Padua specifically. Secondary sources are also adopted to gather information about the social, political and economic situation of the time and to confirm the interpretations.

Initially the book itself was inspected by exploring how the text was structured and searching for the main characters of the narration, for the addressee, for events and for a plot. After completing this preliminary study, the book’s content was studied again by considering the system of power and the dominant discourses in place in that specific sociohistorical context. Therefore, an analysis of discourses was developed accordingly to the “The order of discourse” (Foucault, 1970/1981). Both the critical perspective, with its analysis of the types of procedures that shape the discourse, and the genealogical perspective, inspecting how discourses are formed, were adopted and intertwined.

The first step of the analysis of discourses focused on the investigation of the external “procedures of exclusion” that may have incentivized the production of the book and influenced or constrained its content. In this phase, the sociohistorical context where the retrospective storytelling was produced was explored with the aim to understand the system of power in place at the time and to individuate the main actors and the power relation occurring among them. Accordingly, the set of discourses related to the founding hospitals that were circulating in that society at the end of 19th century was investigated searching for regularities and discontinuities. The aim was to understand what, among the series of discourses, was perceived as the common “truth” about these types of institutes. As a second step, the analysis moved to consider the “internal procedures” which organize the discourse itself. The focus was initially placed on the author. Therefore, the role of the narrator, De Kunert, within the organization and with respect to the requirements and limitation of his own discipline was investigated. Accordingly, it was examined again the book considering the narrative form chosen by the narrator, to communicate with the stakeholders, in light of the elements of power and truth in place in that specific context. Therefore, the common truth, previously emerged from the study of the series of discourses circulating and dominating in that specific sociohistorical context, was compared with the discourses contained in the book searching for the regularity and the discontinuity among the discursive series. The aim was to let emerge what accountability discourses were provided, through the retrospective storytelling, to the stakeholders and if there was regularity among the discursive series. The third and final stage of the analysis focused on the procedures related to the “speaking subject”. In this stage was investigated if, given the specific social role of the narrator, the book was produced in line with the rules that the society was expecting him to follow. Accordingly, was investigated if the narrator was aware of the limits related to his social role and of the rules imposed to his discourse and its

circulation. The aim was to understand if and how the “speaking subject” himself (the narrator) had explained/justify his own decision to write the retrospective storytelling and how he was positioning himself with respect to the power relations and the “will to truth” dominating in that sociohistorical context. The results of the analysis are presented at section 5.

5. Findings

5.1 The “external procedures of exclusion”

5.1.1 Sociohistorical context

The post-unification Italian period sees the new government working to centralize the legislation and administration of the new born Italian state (Detti and Gozzini, 2000). Investigations were taking place in the various regions with the aim to gain information about the life conditions of a culturally heterogeneous and mostly illiterate population, while, at local level the implementation of new decrees was changing the balance of power among the governing authorities. Specific laws were dedicated to the charities, of which the foundling hospitals were part, with the purpose of regulating and centralizing them under the public administrations’ control. Additionally, provincial doctors were appointed with the duty to be constantly informed and to personally inspect assigned territories with the aim to update, periodically, the central ministry (De Simone, 2002).

Among the charities dedicated to the children, a distinction was made between the orphanages, aimed for the legitimate infants become orphans of their parents, and the foundling hospitals that were devoted at accommodating exclusively children abandoned from unknown and unmarried parents. Since the eighteenth century, at European level there had been an increment of abandoned children both legitimate and

illegitimate (Levene, 2006) posing economic issues to the public administrations. At that time, the very high number of infants given in custody to the foundling hospitals was resulting in the inadequacy of the services provided by these institutions, from the equipment, to the personnel, and in costs' increasing for the public administrations and communities in charge to support the foundling hospitals. In this respect, no foundling hospital was able to afford the expenses for the assistance of the foundlings without being supported by the local public administration that were assigning to these institutes about one fifth of all the costs allocated to the public charities (Gorni and Pellegrini, 1974, p. 67).

Summarizing, the control over the foundling hospitals' conduct was exercised, by the public authorities, namely municipality and provincial authorities that were also the financers of the foundling hospitals. Due to the high costs that these institutions represented and the issues related to their administration the focus was placed on the foundling hospitals' sanitary and financial conditions.

5.1.2 Dominant discourses: the common "truth" about the foundling hospitals

Since the nineteenth century the public opinion and authorities started debating about the foundling hospitals' role and effectiveness. Initially the debate was placed on the abolition of the wheels (Gorni and Pellegrini, 1974) which, positioned on the Institutes' walls, allowed the parents to leave their illegitimate infants there without disclosing their own identity. In the public opinion perspective, this system made easier the abandons even for married couples, increasing the number of babies taken to the foundling hospitals and making the provision of an adequate support more difficult. Through journals' articles and various conferences taking place at Italian level, the debate focused also on the foundling hospitals' conditions and on their administration.

Experts and public opinion shared the view that a specific legislation related to the foundling hospitals was needed in order to ameliorate the foundling hospitals' administration, the services offered and, consequently, the life of the foundlings hosted inside. An explicative example is provided by the sentence 1 below (Imperatori, 1898b) extracted from an article published on the "*Giornale degli Economisti*" (an Italian economic journal) where the writer (a doctor) highlighted how the foundling hospitals' inefficiency was common knowledge and how an external control was needed to ameliorate the administration of these hospitals.

"Neither, the results are respondent to the 15 million that are being spent [for the foundling hospitals]. This is evident and universally recognized. (...) The majority of their revenues [of the foundling hospitals] is squandered in useless administration expenses, or diverted to other non-pertinent purposes, or slimmed by extremely expensive contracts. Therefore, Administrations should be simplified, defoliated, made less expensive; the abuses and the dishonest irregularities should be eliminated; the co-interested tolerances shall be hit and the friendly indulgences forbidden" (Sentence 1 - Imperatori, 1898b, pp. 222-223).

The attention of both citizens and public authorities further increased after that a provincial investigation (revealed in spring 1897) "shocked local and national opinion alike" by publicly disclosing the terrible conditions and the high child mortality rate at the foundling home of Naples (Ipsen, 2000, p. 1). According to the statistics that were being collected about the foundling hospitals, common opinion was that these places were supporting too many babies with too scarce resources, with the result to not being able to effectively carry out their purpose (provide suitable spaces to the foundlings, take care and feed them adequately - by paying an adequate number of wet nurses or making a satisfactory selection among them). As doctor Raseri (1900) underlined in an article published on "*Giornale degli Economisti*", independently of the quality of their administration, the reason for the foundling hospitals' ineffectiveness lain in a disparity between their financial resources and those really needed to actually support the too large number of foundlings. Accordingly, the statistics were highlighting a higher

survival rate for the foundlings kept outside the hospitals with respect to those kept inside. In this respect, articles (sentence 2 - Editor, 1897, p. 1004 - provides an example) were evidencing that the foundling hospitals' administrations were used to relocate most of the babies outside these places, keeping inside only the foundling with health issues or those returned by the external nurses.

“The greater number of these foundlings is not brought up within the hospital, as all the institutions now endeavour to place them with paid wet nurses in the country districts. (...) The hospitals serve as a momentary deposit for the foundlings when they are first received, for those who are returned by the nurses because the illness of themselves or the foundlings, or for the causes - emigration, poverty, bad conduct, etc.” (Sentence 2 - Editor, 1897, p. 1004).

The results of the investigations were commented also at parliamentary level where part of the ruling class was sharing a negative opinion about the appropriateness, effectiveness and efficiency of these institutions. However, with respect to the statistics that were being collected at the time, some experts were commenting their reliability and highlighting the issues related to their interpretation. For instance, doctor Imperatori (1898a) evidenced that among the large number of statistics collected on the foundling hospitals few were those actually reliable and that the high mortality rate emerging from them was to be addressed also to the congenital illness of the foundling kept inside the hospitals. Finally, part of the public opinion was considering more appropriate and useful to provide a greater financial support directly to the mothers and/or to different types of structures aimed at supporting these women immediately before and in the period after giving birth instead of financing the foundling hospitals. The aim was to decrease the death rate among mothers, to reduce the mortality rate of the foundlings, to not deprive the children of a family and to reduce the high costs for the public administrations.

Briefly summarizing, the discursive series circulating and dominating at the time, regarded the foundling hospitals as inefficient, ineffective and inappropriate. The foundling hospitals were considered inefficient because, despite representing a high cost for the community, they seemed unable to administer their resources appropriately and to achieve the expected results. They seemed ineffective, because giving the impression of being unable to provide the care needed by a baby, presenting low hygienic conditions, low personnel, scarce or inappropriate food and a high mortality rate (higher for the foundlings kept inside than for those kept outside). Finally, despite part of the experts were critically discussing the statistics, part of the public opinion was considering the foundling hospitals as inappropriate institutions and were proposing to invest the money in other options.

5.2 *The “internal procedures” of the discourse*

5.2.1 The author’s role in the organization and his discipline

De Kunert, the author of the book was narrating about the organization where he was employed. De Kunert had worked in the foundling hospital of Padua as an accountant until 1896 when he had become general manager and secretary of the board. These positions were held permanently and candidates were selected after winning a public competition (Istituto degli Esposti di Padova, 1908). Due to his position, he was in charge of supervising administrative and accounting duties, including the provision of the hospital’s annual report and the other reports required by the local public administration. The narrator was informed about the issues related to these institutes and responsive to the foundlings’ conditions. He wrote and published various articles on the Italian journal “*Rivista della beneficenza pubblica delle istituzioni di previdenza e di igiene sociale*” where he commented the bottlenecks in the legislation, the inefficiencies

that were responsible for the costs' increasing, and proposed ameliorations to the law in order to increase its effectiveness with respect to the support of mothers and foundlings. Accordingly, he openly discussed about the foundling hospitals' role underlining pros and cons of these types of organizations (De Kunert, 1898b; 1899; 1901; 1903; 1907) for the society of the time.

5.2.2 The retrospective storytelling

The narration is a book of 157 pages where, after a brief introduction (directly addressed to the readers) the narrative is organized in five chapters (I - The origin and the site, II - The purpose of the institution, III - The foundling hospital, IV - The patrimony, V - The administration). At the end, the narrator presented the conclusion of his report including, in the Appendices, the transcription of the documents that had been discussed, the list of the "piori" (directors of the foundling hospital during the centuries) and finally, the list of the orphanage's benefactors during the centuries. The Index was placed as the last item.

The narration is in a storytelling form because, despite the thematic division in chapters, a chronological sequence of events is linked in a relation of causality. The story begins with the establishment, supported by the community, of the main protagonists of the narration, namely the foundling hospital (named "Casa di Dio" - translated "House of God") and the board (named "Magnifica Congregazione" - translated: "Magnificent Congregation"). Other important characters of the story are the main external stakeholders of the organization, specifically, the public institutions (both secular and clerical), the benefactors and the foundlings. The storytelling evidences the century's long and reciprocal collaboration occurred, from the beginning, between the foundling hospital and the public institutions. Explicative examples are provided by sentences 3

(De Kunert, 1898a, chapter IV, p. 86) and sentence 4 (De Kunert, 1898a, Conclusion, p. 123-124) that underline the role of the public institutions in lightening the hospital's expenses and in supporting its administration through laws and fiscal policies.

"But if an effective way to help the House of God was consisting in improving and enlarging the income, not less useful was the lightening of its charges" (Sentence 3 - De Kunert, 1898a, chapter IV, p. 86).

"In every time, both the Municipality of Padova and the Serenissima Republic of Venice have efficiently and kindly cooperated to preserve and reinforce the Charitable Institution, both in a tangible and moral way, in a direct as indirect form" (Sentence 4 - De Kunert, 1898a, Conclusion, p. 123-124).

The narrator was sometimes comparing the past situation with the present state of affairs. The aim was to inform the readers about how things were negatively changed. With respect to the public institutions, the narrator highlighted how the past fruitful support received from them, consisting also in an exemption from taxes, had been revoked (sentence 5 - De Kunert, 1898a, chapter IV, p. 88).

"It may be concluded that, until the first half of the XVIII century, almost no taxation was charged on the Charity Institution and comes spontaneous and sad the considerations about how times have changed, because today, despite the needs are considerably increased, more than 20000 lire every year are being subtracted from their purpose and swallowed by the Revenue!" (Sentence 5 - De Kunert, 1898a, chapter IV, p. 88).

The storytelling highlights also the century long, substantial support received by the private citizens. In this respect, the story evidences that, while the high costs necessary to effectively administer the foundling hospital and the large numbers of infants accommodated inside had, always, exceeded the economic possibilities of the institution (sentence 6 - De Kunert, 1898a, chapter IV, p. 95), the citizens had, however, always recognized the foundling hospital's economic difficulties and acknowledged the useful services that the foundling hospital was providing to the community. Therefore, the citizens had supported for centuries the charitable institution through donations and by

enlarging its patrimony. Explicative examples are provided by sentence 7 (De Kunert, 1898a, chapter IV, p. 82) and sentence 8 (De Kunert, 1898a, Conclusion, p. 123). In the appendix of the book the narrator reported, in an alphabetic order, the list of all the donors including the date of the donation and the notary who registered the transaction (6 pages) corroborated by two extra pages containing additional information.

“In the early years the very wide charity’s purposes; [initially the foundling hospital was a general hospital] and later, the large number of illegitimate children that were brought to the House of God [foundling hospital], have been the constant and most general causes of both the economic difficulties that the organization has almost always been facing and of the need, in which the organization has often found itself, to sacrifice part of the patrimony to face the most urgent needs” (Sentence 6 - De Kunert, 1898a, chapter IV, p. 95).

“The most powerful of the causes, however, that produced the increase of the assets for this Charitable Institution (...) have been the large amount of testamentary donations from a numerous and elected group of citizens, mainly from Padua” (Sentence 7 - De Kunert, 1898a, chapter IV, p. 82).

“A numerous and elected multitude of benefactors, not all from the city of Padua, largely contributed with bequests, donations, provisions etc. to the formation of a patrimony that should be still enormous if the inevitable expenses didn’t have adsorbed it for the larger part” (Sentence 8 - De Kunert, 1898a, Conclusion, p. 123).

The story concludes with the board’s dissolution (1807). The narrator linked in a casual relation this fact with the termination of the fruitful, supportive relation with the public authorities and with the disappearance of the benefactors (sentence 9 - De Kunert, 1898a, Conclusion, p. 124).

“It has been a great damage for the charity institution the dissolution of the Magnificent Congregation [board’s name] that with jealous care was watching over its fate. The sad and incisive proof is provided by the complete cessation of the bequests after the 20th April 1818” (Sentence 9 - De Kunert, 1898a, Conclusion, p. 124).

5.2.3 Discursive sets - regularity and discontinuity

Regularity emerges, from a thematic perspective, when comparing the retrospective storytelling's discourses with the discursive series of knowledges deemed truth in the sociohistorical context where the book was produced. Facts and episodes of which the story's protagonists are part tell about the appropriateness of the setting (the foundling hospital), the effectiveness of the actions and the efficient use of the scarce resources resulting from the decisions implemented by the foundling hospital's board. In this light, discontinuity occurs for the opposite way in which the same themes were treated and perceived in that historical context. In fact, contrary to the discourses of inappropriateness, un-effectiveness and inefficiency of the foundling hospitals, that seemed predominant in that sociohistorical context, the book was telling and demonstrating (through the provision of documents) another story.

5.2.3.1 Appropriateness and effectiveness

These two themes, namely, the appropriateness of the institution with respect to its delicate role and the effectiveness in carrying out the various duties and in solving the issues related to the foundlings, appear as intertwined in the story. The appropriateness was discussed by highlighting two different aspects. The former evidenced the century long experience of the hospital in the care of the foundlings (sentence 10 - De Kunert, 1898a, chapter II, p. 43) and its charitable mission, which was manifested in the name itself (sentence 11 - De Kunert, 1898a, chapter II, p. 38).

“A so relevant series of documents seems to me, then, couldn't leave any doubt that around the 1500 or, at least after a short period, the House of God [foundling hospital] function was reduced only to a foundling hospital” (Sentence 10 - De Kunert, 1898a, chapter II, p. 43).

“Furthermore, even the name of the Institution is useful to define its character: “Casa Dei”, House of God, that means hospice dedicated to all the people in need, without distinction, House that is providential, beneficial and generous and above all open to every miserable, as the arms of God” (Sentence 11 - De Kunert, 1898a, chapter II, p. 38).

The second aspect, evidencing the appropriateness of the foundling hospital, was underlined by narrating about the board’s interest and awareness about the foundling’s conditions and the rapid actions enacted to solve the issues (sentence 12 - De Kunert, 1898a, chapter III, p. 57). In this regard, various sentences were aimed at highlighting the almost constant presence of a doctor since the earlier centuries (sentence 13 - De Kunert, 1898a, chapter III, p. 55) and the board’s attention to hire expert personnel also aimed at training the staff (sentence 14 - De Kunert, 1898a, chapter III, p. 57, 58).

“(…) Resulting, the nursing room, too narrow and unhealthy, the Magnificent Congregation designated to the children their own meeting room, and acknowledging the fact that healthy and sick were kept together, the Magnificent Congregation disposed to separate them straightaway” (Sentence 12 - De Kunert, 1898a, chapter III, p. 57).

“Already from the oldest administration’s reports, it results that to the “House of God” was assigned a doctor; I will quote the report of the 1392-93 administrative report where in the third to last page there is the following account: (...) Almost always also a surgeon was in service and it could be said that this practice has been maintained up to the present day” (Sentence 13 - De Kunert, 1898a, chapter III, p. 55).

“In 1634 was employed a Teacher of the Mothers, [a supervisor of the wet nurses] than remained as a permanent figure also in the years after, even if under different names and with less or more duties” (Sentence 14 - De Kunert, 1898a, chapter III, p. 57, 58).

The term “effectiveness” appears with respect to specific actions enacted by the board with the aim to ameliorate the foundlings’ conditions and ensure them with a future outside the hospital on the long term. A case in point is provided by sentence 15 (De Kunert, 1898a, chapter III, p. 67) highlighting how the board was not simply attentive in relocating the foundling in external families, but also at allowing these children to learn

a profession. Accordingly, the story narrates about the periodical controls (sentence 16 - De Kunert, 1898a, chapter III, p. 66) that the board was disposing to ensure the safety of the foundlings relocated outside the hospital. The aim was to highlight how the foundlings were never abandoned by the institution that had hosted and cared about them since when they had been abandoned by their parents.

“The actions aimed at the relocation of the children outside of the Hospice, and those aimed at a proper collocation of the illegitimate children are evidenced, from time to time, in the Magnificent Congregation’s administrative acts. One of the most effective actions to reach this purpose was the election of two Presidents, on the 18th May 1601 to whom were assigned the care of the children, to employ them in the arts and crafts or as attendants to artists and privates. This useful and merciful objective was, later, favoured by the Decree of the Veneto senate of the 9th of February 1785 that conceded to the illegitimates of the House of God of Padua the same privileges accorded to the Venetian Hospital of Mercy with the Decree of the 8th May 1762 and to the one of the St. Mary of the Illegitimates of Treviso” (Sentence 15 - De Kunert, 1898a, chapter III, p. 67).

“Finally, the Magnificent Congregation disposed a periodic surveillance through the visits that the “sottofattore” [appointed personnel] had to make to the illegitimates [hosted outside the foundling hospital]. For this duty, the “sottofattore” earned a special salary of 10 ducats every year. The deliberation of the 20th March 1531 refers to this provision” (Sentence 16 - De Kunert, 1898a, chapter III, p. 66).

5.2.3.2 Efficiency

The discourse about efficiency focuses on the board’s actions to reduce the expenditure of the institute or to avoid wasting the resources received, while ensuring to its foundlings the support needed to safeguard their future. An example is provided by the sentence 17 (De Kunert, 1898a, chapter III, p. 61) that evidences how, paying appointed personnel for teaching a job to the girls was useful not only for the foundlings’ future, but also for the hospital itself.

“The number of the illegitimate girls inside the Hospice suggested, since the 1540, to employ them in some work that, while enabling them to honestly earn their means to survive, was at the same time of some utility for the Pious Place. To accomplish this objective, it was necessary to hire appointed personnel for educating the foundlings. We find the specific deliberation in date 17th January 1544 (Statuto Parti N. I f. 15)” (Sentence 17 - De Kunert, 1898a, chapter III, p. 61).

Related to the efficient use of the hospital’s assets are also those sentences describing how the board acted to limit the abusive infiltration of natural and legitimate babies with the aim to use the scarce resources exclusively for supporting the “deserving” babies, namely the foundlings (sentence 18 - De Kunert, 1898a, chapter II, p. 49).

“With respect to the natural children, they have never been admitted, as it emerges from various documents, among which here I will name just one, (...) the 31st May 1691, the Magnificent Congregation approved to reproduce over the wheel the words of Pope Paolo III that threatened with the excommunication those parents that should have brought to the Institution natural or legitimate children” (Sentence 18 - De Kunert, 1898a, chapter II, p. 49).

Among various other episodes reported in the story to demonstrate an efficient use of the resources, a final example is provided by sentence 19 (De Kunert, 1898a, chapter III, p. 70) that evidences how, while granting a dowry to the deserving girls, the board was ensuring to recover half of the money in case of the “daughter of the House” was death without children.

“The dispositions around the dowry had been revised the 11th September 1651 and, to ease the wedding of the illegitimate girls, 40 and 25 ducats were assigned respectively to the daughter of the House depending on whether they were living in the Institute or had been relocated outside. However, it was maintained the duty of the chancellor to stipulate the dowry instrument, according to which, if the illegitimate girl were to die without children the husband had to return to the Pious Place half of the dowry (Libro Atti P f. 87 verso)” (Sentence 19 - De Kunert, 1898a, chapter III, p. 70).

5.3 *“The speaking subject”*

In the introduction, the narrator explained the reason behind his decision to write the book. As he clarified, the narration was the result of historical researches aimed at increasing the awareness of the citizens about the foundling hospital that, through the admirable and charitable intents of its board had served the community for centuries (sentence 20 - De Kunert, 1898a, Introduction).

“I decided to publish this modest work, also, in the hopes to increase the honour of the one that may be considered as the oldest among the Charity Institutions of the city; nevertheless from the desire to remember how our ancestors, even in difficult and troubled times, in their proud spirits, have been able to cultivate - with caring cares and with admirable, wise harmony – the pleasing flower of generosity, writing in the bright story of the Italian charity, a diamond page rich of examples” (Sentence 20 - De Kunert, 1898a, Introduction).

A similar action was repeated in the conclusion of the retrospective storytelling, to underline the important role accomplished by the foundling hospital for the city of Padua, and to openly seek greater attention not only from the public authorities but also from his “fellow citizens” (sentence 21 - De Kunert, 1898a, Conclusion, p. 124).

“It should not be little my satisfaction if, collaborating to make my fellow citizens aware of the main facts related to this ancient Institution, that highly honours our city and that mercifully protected it through difficult events, I will be able to carry it out of the shadow oblivion, making at least someone of them, such as our better ones, do not forget this poor Cinderella in the donations, recalling the sacred recommendation to donate to the poor what is in excess”. (Sentence 21 - De Kunert, 1898a, Conclusion, p. 124).

The narrator’s attitude toward his readers is remissive. In the introduction, De Kunert spoke directly to his public asking for the mercy of the potential critics (sentence 22 - De Kunert, 1898a, Introduction) and underling his consciousness about the risks of censorship and of restrictions to his discourse. As the narrator openly explained, his concerns were coming from the awareness to be “intruding” in another discipline, the

one of the historical researchers, different from the accounting field where he was expert as an accountant and a general manager (sentence 23 - De Kunert, 1898a, Introduction). The narrator observed that a different preparation was probably needed to report appropriately the historical facts and he admitted possible imperfections due to his inexperience in that, different, discipline (sentence 24 - De Kunert, 1898a, Introduction). In this respect, as mentioned at paragraph 5.2.2, the narrator often corroborated his statements with documents that were reported in the appendix of his narration.

“I pray for the benevolence of the critics that (is it more than illusion?) I hope they will be largely generous of compassion” (Sentence 22 - De Kunert, 1898a, Introduction).

“Few words of introduction are often opportune; however, in my case it becomes truly indispensable. The case of an accountant applying himself in historical researches, almost completely extraneous from the accounting, is not something that happens every day; however, I have to exonerate myself from the censorship, that perhaps, it may be moved to myself for deviating from the field of my studies and habitual occupations, to intrude upon (without any preparation) another far thornier and difficult” (Sentence 23 - De Kunert, 1898a, Introduction)

“Certainly, a well different culture and knowledge should have been necessary in order to present conveniently to the public this information, (...)” (Sentence 24 - De Kunert, 1898a, Introduction).

The narrator was successful in achieving the goal to reach his target audience. In fact, the retrospective storytelling was published in 1898 and advertised in the same Italian sector’s journals, “*Rivista della beneficenza pubblica delle istituzioni di previdenza e di igiene sociale*” (Editor, 1898), where the narrator himself was publishing articles pertaining the same issues about the foundling hospital (paragraph 5.2.1). Furthermore, the retrospective storytelling was read, approved and considered as a relevant document by the same public authorities, or at least, by part of them. The proof lies in the discourse pronounced, few years later (1901), by the Provincial Council Member De Claricini that during a Provincial section recalled the narrator and his book as an “important and rightly awarded work” (De Claricini, 1901, p. 3).

6. Discussion and conclusion

6.1 Discussing the findings through a Foucauldian lens

In “The order of discourse”, Foucault (1970/1981) explained how to analyse the discourse’s construction by considering the three types of procedures (the “critical task”) that in any society preside the creation and the circulation of discourses. Briefly recalling them, the former type, called “procedures of exclusion” serves to select, as valid, only those discourses that are respondent to the “will to truth” dominant in a specific time and place; therefore, prohibiting the forbidden discourses. The second type, called “internal procedures”, serves to classify the discourses. In this case, a limiting principle may be found in the role that “the author” of the discourse perform in his society or, differently, in the formal requisites that are required when structuring a statement within a specific “discipline”. Finally, the third type of procedures focuses on the “speaking subjects” by selecting those subjects that are entitled to pronounce a discourse and/or those that can have access to them. The “critical task” (recalled above) should be intertwined with the “genealogical perspective” that entails the study of the formation of the series of discourses during the time and investigates the discourses’ regularity and discontinuity.

The adoption of this theoretical framework, allowed to approach and critically investigate the document by studying it in relation to its specific sociohistorical context and to gain an understanding of the rationality behind the narrator’s decision to provide external, present accountability through a storytelling focused on the past. In this regard, from the study of the true discourses’ formation (about the foundling hospitals) in the 19th century Italian society (section 5.1) it emerges that the foundling hospitals’ role and conduct were being criticised by large part of the public opinion and that the same existence of these organizations was being questioned. The results achieved by the

foundling hospital, and provided through formal media, were not responding to the expectations of the stakeholders, and seemed only to confirm the stakeholders' negative opinion, with the result that it was mostly accepted as "true" the notion that the foundling hospitals were inappropriate, ineffective and inefficient places.

Therefore, as a speech that it is aimed to be transmitted, need to be considered valuable by the receivers of the message that, otherwise, will reject it (Foucault, 1970/1981) the discourse will be structured, shaped and constrained by the rules in place and the expectations of the message's receivers. Following this perspective, the narrator of the retrospective storytelling was aware of the "true discourses" dominating in that society and as general manager of a foundling hospital he was already taking position to defend the present conduct of his organization and the role of the foundling hospitals in general (section 5.2.1). Therefore, the narrator was conscious that a narration about the positive role of his organization focused on his present time would likely have resulted in opposition to the knowledge deemed true by his readers, with the risk, for his discourse, to be censored or ignored. However, as the narrator's purpose (section 5.3) was to tell a different story (with respect to the one circulating in that specific sociohistorical context) the narrator's awareness, led him to focus on the past, recalling and discussing about historical events (whose accuracy and truthfulness was testified by the original documents). In this way, the narrator did not openly contradict the set of knowledge deemed true in his social context, allowing his discourse to not be excluded, because perceived as a "true discourse" about historical facts disconnected from the present situation.

Thus, regularity emerges between the discursive sets (with respect to the themes) that, however, result discontinuous for the approach through which they are treated. As evidenced at section 5.2.3, in opposition to the discourses of inappropriateness, the narrator highlighted the century long charitable mission of his organization, the caring

attention of the board for the foundlings' wellbeing and the accurate selection and training of the internal personnel. Contrary to the general belief of ineffectiveness of the foundling hospitals, the narrator wrote about the board's actions to effectively ensure a future and a family life outside the hospital to the foundlings. Finally, in opposition to the critique about the foundling hospital's inefficiency, the general manager narrated about the economic difficulties that the foundling hospital had to face and about the efficient administration of the scarce resources received by the donors (section 5.2.3.2). Additionally, the focus on the past served to achieve a further purpose: to free the author from the duties and the limitations related to his social role. The narrator was conscious about the limitations related to his social position as a "speaking subject" (section 5.3). Therefore, as an accountant, he was qualified to produce only accounting discourses aimed at circulating within a specific "society of discourse" and, as a general manager of a charity, he had the right to talk about the issues related to foundling hospitals through appropriate media (his articles published on "*Rivista della beneficenza pubblica delle istituzioni di previdenza e di igiene sociale*" are cases in point). Therefore, to free his discourse from the rituals of his own accounting discipline and to be entitled to speak about historical facts, the narrator demonstrated his consciousness of being "intruding in another field of studies with respect to his habitual one" (De Kunert, 1898a, Introduction) and rigorously reported the relevant documents to corroborate his statements. In this way, he was effectively moving to another "society of discourse" (section 5.3). Finally, the narrator did not limit himself at collecting and recalling historical truths about the past. Differently, he wrote a storytelling (section 5.2.2) where relevant facts and selected episodes were connected in a causal relation. The aim was to highlight to the readers how, despite the increasing economic difficulties, the foundling hospital had been able to achieve effectiveness, efficiency and appropriateness for

centuries as long as the stakeholders had actively supported and entrusted it as an indispensable and honourable organization.

6.2 Accountability & counter discourses: contributing to previous studies

The retrospective storytelling was aimed for the same external stakeholders that were expecting satisfying explanations of conduct from the foundling hospitals' administrations; and was discussing the same themes and issues debated in that historical context. In this perspective, the narrator adopted the retrospective storytelling as an accountability media with the aim to convey his "forbidden" discourse as a "true discourse" in a social context that should have, otherwise, rejected it. His story was telling counter-discourses in opposition to the dominant one (section 5.3).

These findings are linked and contribute to the previous studies (section 2) about narratives in the annual reports and the counter-discourses in the accounting field. Firstly, in line with the themes emerged in the charities' annual reports (Berry, 1997; Evans and Pierpoint, 2015; Holden *et al.*, 2009; Jackson, 2012) also the retrospective storytelling was employed to describe the management achievements, to demonstrate the useful services provided by the organization to the community and to ask for a greater support and approval from the stakeholders. Additionally, as in the paper of Jackson (2012), also in the retrospective storytelling the narrator reported the list of the benefactors and the amount of their donations in the attempt of "rendering the external parties visible" (Jackson, 2012, p. 47). Accordingly, if in the corporate annual reports' stories "the disturbance to the initial equilibrium come in the form of external events" (Beattie, 2014, p. 118), in this retrospective storytelling, the story's plot evidenced how the main cause for the foundling hospital's issues had been the cessation of the essential support by the part of the same external stakeholders that were reading the story and

blaming the organization's conduct. Hence, while endorsing the benefactors, the retrospective storytelling was also indirectly blaming the unsupportive stakeholders. Moreover, the storytelling structure itself enabled the narrator to give relevance to those central events that, in his perspective, had led to the present negative situation, while justifying the organization's incapacity to reach the expected results.

Secondly, with respect to the counter-account and in line with the paper of Vinnari and Line (2017, p. 1) these findings let emerge the intention of the narrator to engage with his audience by presenting his perspective as "objective facts", by evoking "sympathy" and presenting "practical options on how to act on the suffering". Furthermore, this research shares, with the papers of Jackson *et al.* (2012), McKinstry (2007) and Walker (2015), the interest for inspecting the shape that the counter-narratives can take and the role that they can play with respect to the accounting dominant discourses. As in these previous papers, the counter discourse was conveyed through the same media that in each specific society were used to deliver also dominant discourses. Therefore, selecting a media that could have reached the target and that could be understood by most of the readers. As in McKinstry (2007) paper, also in this work emerges how the narrator was conscious, as a "speaking subject" of the limits, but also of the possibilities related to his role in the society. Accordingly, as in the case studied by McKinstry (2007), the narrator structured his narration and masked his counter discourse in line with the idea of "true discourse" that his readers had, with the aim of making his counter-discourse accepted. In this regard, this work enriches previous historical investigations on the counter-discourse by highlighting, through the adoption as theoretical and analytical framework of "The order of discourse" (Foucault, 1970/1981) the rationale behind the successful (as it was, not only able to reach the public, but also appreciated by the public authorities – paragraph 5.3) transmission of a message in opposition to the knowledge considered true in that specific time and place.

6.3 Concluding comments

This paper takes the leads from the large recognition of the important role played by stories in the organizational life, to broad the view by exploring the role that a retrospective storytelling can play as a media to support current accountability. The analysis of the book's discourses revealed how the retrospective storytelling may allow conveying counter-discourses of accountability by providing a different version of the facts and explanations for the present conduct, while overcoming the dominant discourses.

Additionally, this paper enriches the literature from a methodological perspective, as, while previous studies adopted the Foucauldian power-knowledge and governmentality concepts to frame their works, the present paper draws on "The order of discourse" (Foucault, 1970/1981) utilizing it to frame the research and to explore the document. Furthermore, the findings presented in this work shares the perspective, provided by previous studies, about the storytelling as a meaningful communication resulting from a subjective activity. In this light, this work shares the view of Boland and Schultze (1996, p. 78) that a socializing form of accountability takes place when the events are narrated "in a meaningful order"; and confirms Musacchio Adorisio (2014, p. 465) perspective of narrating as a "socially and historically situated" activity where the narrator "organize[s] the selection and interpretation of the past". Therefore, in this work the retrospective storytelling emerges as a meaningful and content-full accountability media, where the narrative abilities have to be intertwined with the "reckoning of those actions for which one is held responsible" (Gray, Owen and Adams, 1996, p. 38).

Despite providing a single study, the findings of this paper corroborate previous studies about accounting related narratives and contributes to them by enlarging the view to the

circumstances influencing the media production, and, more importantly, by bringing to attention the role played by retrospective storytelling as an accountability media.

Finally, to the best of the authors' knowledge, no previous study had presented the case of a general manager (and accountant) that deliberately decided to adopt a retrospective storytelling with the purpose to release counter-discourses about the same accountability topics expected by the stakeholders, while making themselves responsible for the organization's inability to satisfy their expectations.

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**When formal accountability is not enough: comparing
formal and informal narratives about a 19th century
foundling hospital**

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Abstract

The paper questions whether an informal media of accountability may help to overcome some of the limits that critical accounting research ascribes to formal accountability mechanisms. This research explores and compares an informal and spontaneous narrative media of accountability published in 1898 with the narratives contained in the formal and expected accountability media about the same organization (a foundling hospital). The informal media is a book, while the formal media are the annual reports published the two years before, the same year and the two years after the publication of the book. Drawing on the critical accounting literature on accountability, the research develops a three stages analysis. First are inspected the power relations occurring within the organization and with the formal financiers and the potential donors of the organization, exploring the expectation of the accountability's receivers and the limits of formal accountability in that specific context. Second a narrative, intertextual analysis is developed by comparing formal and informal media of accountability. Third the reception of the informal media of accountability by the part of the members of the organization and the accountability receivers is explored. The findings highlight how the informal, unexpected media of accountability allowed to override the limits of accountability. The paper enlarges the studies inspecting the limits of accountability. This research contributes to previous studies about charities' annual reports, by showing how an informal media was purposely adopted to provide alternative, reliable accountability in contexts where the stakeholders were highly sceptical and reluctant to accept explanations for the present conduct.

Keywords

Accountability, narratives, storytelling, foundling hospital

1. Introduction

“Accountability (...) refers to the giving and demanding of reasons for conduct” (Robert and Scapens, 1985, p. 447) and can be provided through different forms (Boland and Schultze, 1996; Fowler and Cordery, 2015; Roberts, 1991; Roberts, 1996). In fact, “[t]he content and presentation of this account” is “at once enabled and constrained by a historically specific framework for making sense of accountability” (Willmott, 1996, p. 36). In this research, a distinction is made between formal accountability media, compulsory and expected by the stakeholders, and informal accountability media, spontaneous and unexpected by the stakeholders. In this perspective, this paper explores and compares a book, as an informal and spontaneous narrative media of accountability, with the narrative sections contained in five annual reports, as formal and expected accountability media. The informal media, the book, was published in the city of Padua (northern Italy) in 1898. This narration (De Kunert, 1898a) was written by an Accountant (Silvio De Kunert) working as General Manager and Secretary of the board in a foundling hospital. The book, resulted from historical researches, was narrating about the century long administration of the foundling hospital of the city of Padua, its century long bond with the territory and the noble and charitable intents of the board that had administered it from the beginning (XII century) until 1807. The author of the book explained (De Kunert, 1898a, Preface and Conclusion p. 124) that the book was aimed at increasing the awareness of the citizens about the conduct and the role performed by the foundling hospital during the previous centuries. The formal media are the annual reports issued, by the same organization where the narrator was working, in the two years before, the same year and in the two years after the publication of the informal media. The annual report was aimed for the public administrations (municipality and province) that were formally supervising and funding the foundling hospital. The book and the annual reports were accounting for the same organization.

The aim of this research is to investigate if and how the informal accountability media, unexpected by the stakeholders, allowed overcoming the limits of accountability highlighted by critical accounting scholars in respect to formal accountability mechanisms. The research question addressed in this paper asks: Did an informal accountability media allow the overcoming of the limits of accountability under the formal accountability media? The research relies on the concepts of narrative and accountability distinguishing between formal and informal accounting system, highlighting the role of narratives in accounting and underlining the power relations occurring between the demander of the accountability and the accountable-self providing an answer. This research is framed by the work of Messner (2009) deepening the attention on the limits that the provision of accountability involves. The findings are discussed considering the limits of accountability highlighted in Messner's (2009) research. Three sub questions are addressed: "Did the informal media allow to provide wider/clearer explanations in respect to the formal media?"; "Did the informal media allow to override the exposure to the judgments and to provide trustful information/explanation about the conduct?"; "Did the informal media reach a wider or different stakeholders that the one reached by the formal media?".

The investigation of the primary sources object of the analysis (the book published in 1898 and the 5 annual reports published between 1896-1900) is based on the methodological framework elaborated by Ferguson (2007) which allows investigating the texts by considering three main elements: the environment/subject producing the documents, the text itself, and the context/target receiving the message. While the investigation of the context/actors is based on both primary and secondary sources, the study and the intertextual analysis is carried out through a narrative analysis.

The context selected, to explore the relation between accountability and storytelling, is the charity sector. It resulted interesting for mainly two reasons underlined by

Baskerville and Servalli (2016). The former is the observation of the important role played, with respect to the charities, not only by governments, but also by the benefactors, therefore influencing the actions and the accountability of these institutions. The latter is the recognition that more investigations, in the charity sector, are needed not only at European but also at Italian level because “[t]he same Italian area (...), if traced in historical dimension, cannot be considered as a whole, representing a nation that is the result of a unification of previous States or City-States. Charities emerging in different Italian cities represent expressions of different ways to organize the underlying response based on *caritas*” (Baskerville and Servalli, 2016, p. 141).

This work contributes to the literature investigating the role of narratives and accountability in charities by focusing on the differences between formal and informal media and highlighting the potentials of the informal accountability. This research shares common interest with empirical papers that, adopting an historical perspective, investigated the formal provision of accountability through the annual report in charities (Evans and Pierpoint, 2015; Oakes and Young, 2008) and in hospitals (Berry, 1997; Holden *et al.*, 2009; Jackson, 2012). This paper adds and shares common ground with the article of Miley and Read (2016). They adopt founding hospitals as setting and focus on the accountability relationship between this specific type of institutions and their stakeholders, exploring the role of stigma in founding hospitals. This paper, differs and adds to the one of Miley and Read (2016) as, while in their work the subjects of the accountability are the orphans, in this research it emerges how the aim of accountability was to rehabilitate and un-stigmatize the hospital itself as an institution. The research is related also with the papers investigating the role of narrative and storytelling as means to make sense for the stakeholders (Eshraghi and Taffler, 2015; Maclean *et al.*, 2011) to engage with the members of the organization (Marshall and Adamic, 2010), or as an informal mechanism of accountability for voluntary

organizations, concentrating on the micro-stories by which stakeholders can demand accountability to their needs for recognition and voice (Chen, 2012). While sharing with these papers a focus on narratives as a mean used by the management to communicate with the stakeholders, the present paper is differing for the focus on the limits of the formal accountability and the potential of the informal one.

The paper is structured as follows. It begins by providing, at section two, a background analysis of the literature on the notion of narratives and accountability. At section three the attention deepens on the concept of limits of accountability. At section four is presented the methodology and at section five are described the findings emerged from the analyses. Finally, discussion and conclusion are presented at section six.

2. Narratives & accountability – a review

“The narratives of the world are numberless. (...) [N]arrative is international, trans historical, transcultural: it is simply there, like life itself” (Barthes, 1977, p. 79). Narratives, therefore, present themselves in different forms with respect to the context; and the objectives related to their production and their acceptability is related to their “verisimilitude rather than its verifiability” (Bruner, 1991, p. 13) as it should otherwise happen in a scientific work. Differently from the paradigmatic or logico-scientific mode of cognition (Bruner, 1986) in the narratives the relevant events or facts are selected and connected, on a causally and chronologically base, by the narrator (Boland and Schultze, 1996; Bruner, 1986; Czarniawska, 1998). A narration, therefore, is a storytelling (Kent, 2015). Hence narratives play an important role in the social life as they may be used by subjects to make sense of their own, or of the other people’s actions and as a mean for communicating their conduct to other individuals (Czarniawska, 2004). Accordingly, Boje (1991, p. 106) highlighted that “in organizations, storytelling is the preferred

sense-making currency of human relationships among internal and external stakeholders”. Narrating implies a social relation between a teller and a listener where “storytelling is a way of sharing the knowledge of certain events” (Musacchio Adorisio, 2009, p. 35). Conceiving storytelling as a practice (Musacchio Adorisio, 2009; Riessman, 2008) implies acknowledging that the author of the narration is embedded in a social historical context influencing and constraining his writings. Therefore, the resulting narrative will be compliant with the expectations of the audience, with the procedures in place and with the abilities of the narrator (Bruner, 1991). In this perspective, if accounting, as the result of shared instructions, results in a codified discourse that only the experts can understand, the narrative texts part of the annual reports represent a “non-codified discourse” (Llewellyn and Milne, 2007) enabling a different mode of discussing the company matters with a larger, also nonprofessional, audience.

While, discussing about narratives Czarniawska (2004, p. 5) observed that “Accountability is the main bond of human interactions; indeed, the main social bond”. As narratives, also accountability is shaped and constrained by the social/historical contexts and influenced by the power relations taking place among the actors involved in the process of demanding and giving explanations for conduct. “Accountability implies relationships between people and raises the question of to whom accounts of oneself should be directed” (Joannides, 2012, p. 245; Schweiker, 1993; Shearer, 2002). Accountability, however, may be also defined as “the duty to provide an account (by no means, necessary a financial account) or reckoning of those actions for which one is held responsible” (Cooper and Owen, 2007, p. 651). The consequence is that, when the demander (the resources provider) asks to the user to make himself accountable for the resources received, he exercises power over him “in a way that simultaneously structures and limits the possibility of communication between them” (Willmott, 1996,

p. 31) because of the rational and specific explanation or justification expected by the stakeholders. Therefore, as Butler (2005, p. 12) evidenced: “Telling a story about oneself is not the same as giving an account of oneself. (...) Giving an account thus takes a narrative form, which not only depends upon the ability to relay a set of sequential events with plausible transitions but also draws upon narrative voice and authority, being directed toward an audience with the aim of persuasion”.

3. The limits of accountabilities – a frame

By providing a timely response to the account receivers, the account provider concentrates on what it is asked leaving in the shadow other possible explanations or excluding potential listeners. As McKernan (2012, p. 262) observed: “A response to the demand of one singularity, of any one other, will inevitably entail a neglect of the needs and demands of the generality of all others”. Moreover, rational explanations and moral clarification should be bonded together to respond to the accountability needs of the listeners (McKernan and McLulich, 2004). In this regard, Joannides (2012, p. 245) commented that “concerns for the truth, fairness and justice in accountability is intensified when a moral aspect of the practice is emphasised”.

Building upon the work of Judith Butler, Messner (2009) elaborated on the three limits that the accountable person faces when providing accountability. The narrator is described as an opaque, exposed, and mediated self that is inherently limited in his ability to give an account of himself because following predefined rules. The first limit sees the “opaque self” constrained within the boundaries of the explanation that it is itself able to provide. This limit occurs because it is not always possible, for the accountable self, to provide exhaustive or coherent explanations for every action. As Messner (2009, p. 925) explained the reason lies in the fact that “I cannot explain

everything I have done, and I cannot tell a coherent story of who I am and what I have experienced because my experience and conduct have not been motivated exclusively by my conscious efforts and deliberations and because the minutiae and complexity of what happens will often exceed my recognition and memory”. In this sense, there is a limit to what can be explained through the provision of rational, logic argumentations. The second limit is related to the “exposed self” highlighting how the accountable self is expected to provide an answer to a demand for conduct that has been already formulated. Consequently, the unavoidable act of responding exposes the self to the potential judgments of the audience as the trustfulness of the response and the willingness of the self to provide information are element involved. The third limit presents the accountable self as “mediated by a set of social norms that structure the scene of the address. The subject becomes accountable only when submitting to a regime of truth that cannot be questioned if one wants to give an account” (Messner, 2009, p. 933). This final point highlights the difficulty that the accountable self experiences when different accountabilities need to be addressed simultaneously or when intermediaries, or stakeholders with different priorities, are expecting explanations for conduct.

4. Methodology

To answer to the question “Can an informal media of accountability help to overcome the three limits ascribed to the formal accountability?”, in this paper is developed an analysis of the accountability media based on the methodological framework proposed by Ferguson (2007). This framework has been chosen because it allows the researcher to study the media message by placing it in relation with the context in which the media is produced and received. Accordingly, the limits that the accountable person faces when

providing accountability (Messner, 2009) are resulting from the fact that the accountable person's accountability is shaped by his role, by the context where accountability is produced and by the expectations of the accountability receivers. Following Ferguson (2007), initially the texts' production is explored to evidence the constraints and the expectations posed by the social, historical, political context. Accordingly, the expected/formal media and the unexpected/informal one are compared. Later the texts' reception is examined to observe if and in which way the limits of accountability were overcome. Therefore, the findings of the analysis are aimed at responding to the following sub-questions: "Did the informal media allow to provide wider/clearer explanations in respect to the formal media?"; "Did the informal media allow to override the exposure to the judgments and to provide trustful information/ explanation about the conduct?"; "Did the informal media reach a wider or different stakeholders than the one reached by the formal media?".

Ferguson (2007) framework built on Thomson (1990) tripartite approach which is composed by three main stages respectively inspecting: "the production and transmission or diffusion of symbolic forms"; "the construction of the media message"; "the reception and appropriation of the media message" (Ferguson, 2007, p. 926). The first stage of the analysis focuses, initially, on the social/historical context by studying the characteristics and the power relation taking place in the institution in which the media is produced. After, it moves to interpret the "doxa". This second action entails the interpretation of the knowledge shared by the individuals involved in the production of the media and of their explanation about what they aimed to achieve through it. Accordingly, it should be considered their understanding and assumptions of the audience to whom they address the media. Referring to the "doxa" Ferguson (2005) highlights its "ethnographic nature". However, given the fact that this research relies on archival material, the study of the "doxa" is carried out intertwining primary and

secondary sources that describes the social/historical context. Therefore, in this stage, it will be provided also a description of the audience's expectations documenting the type of relationship occurring between them and the media producers, and describing their shared expectation with respect to the formal accountability provided. With respect to the primary sources, in addition to the formal media (five annual reports released between 1896 and 1900) and the informal media of accountability (the book published in 1898), that are the objects of the narrative analysis, the primary sources are composed by journal articles published by the same general manager (Silvio De Kunert), by the transcripts of the board meetings of the foundling hospital, by formal documents of public institutions of Padua, by state public acts and by journal articles written by third parties.

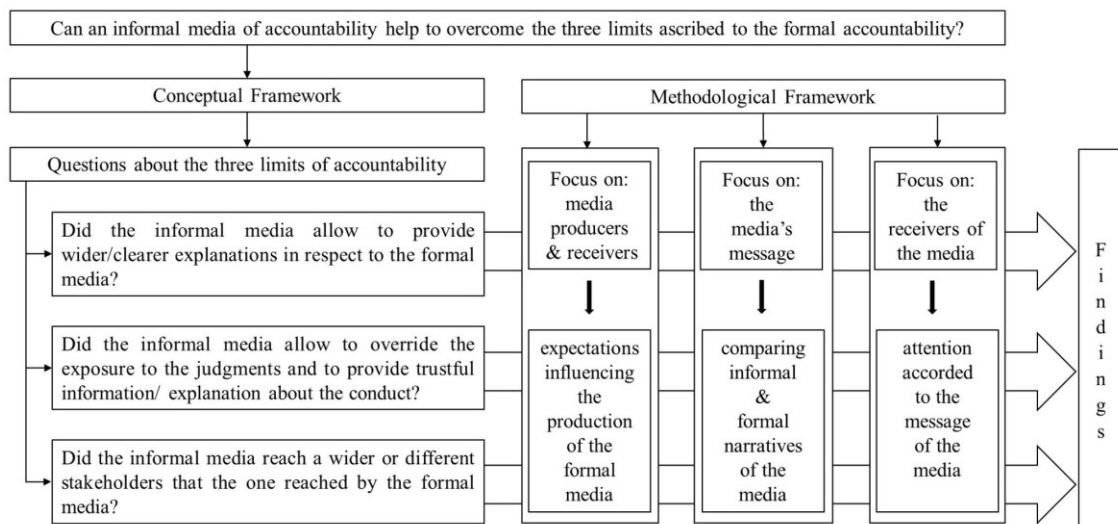
The second stage of the analysis focuses on the structure of the media message itself. In this phase a narrative analysis, informed by Riessman (2005) is undertaken. The analysis is developed by comparing the narrative parts of the five, formal media (narrative part of the annual reports) produced by the organization between years 1896 and 1899, with the informal media released in year 1898. In Table 1 are reported, in a chronological order, the documents analyzed, distinguishing them between formal and informal media. As Riessman (2005, p. 2) highlights that "different approaches can be combined", the formal and informal accountability media are inspected and compared starting from their structure to move, subsequently, to the themes analysis. Using an iterative approach, the investigation was repeated over time; therefore, the two phases tend to merge. Initially the theme analysis was developed by distinguishing between the types of narratives. The informal media of accountability (published in 1898) was compared with the narrative part of the formal media released the same year, the two years before and the two after. Accordingly, adopting a structural analysis perspective, the general structures of the narrations (division in chapters and paragraphs) were inspected and

compared. Subsequently, the theme analysis was adopted again searching for common themes among the six documents and looking at how these themes were presented and commented. Finally, the structural analysis was implemented once more to study the narratives' internal structure (Riessman, 2005, p. 3 based on Labov, 1982) searching for abstract, orientation (the time, place, characters and situation), complicating action, evaluation (narrator's comments on the meaning of the narration and communication of the emotions), resolution and coda (the story concludes and the action move back the present time). This final step was implemented because deepening the focus on the narratives' structure has the aim to inspect "the way a story is told" (Riessman, 2005, p. 3) letting emerge the similarity and differences in the devices used by the narrators. The findings resulting from the narrative analysis are summarized in Appendix 1 – 2 – 3 and explained in the finding (section 5.2).

Table 1: List of formal & informal accountability media analysed					
	Year of delivery to the stakeholders				
Narrative Type	1896	1897	1898	1899	1900
Formal Accountability Media	Istituto degli Esposti di Padova, 1896, <i>Relazione Morale sul Conto Consuntivo 1895 e relativi allegati</i>	Istituto degli Esposti di Padova, 1897, <i>Relazione Morale sul Conto Consuntivo 1896 e relativi allegati</i>	Istituto degli Esposti di Padova, 1898, <i>Relazione Morale sul Conto Consuntivo 1897 e relativi allegati</i>	Istituto degli Esposti di Padova, 1899, <i>Relazione Morale sul Conto Consuntivo 1898 e relativi allegati</i>	Istituto degli Esposti di Padova, 1900, <i>Relazione Morale sul Conto Consuntivo 1899 e relativi allegati</i>
Informal Accountability Media			De Kunert, S. (1898a), <i>Alcune Notizie Storiche sulla Casa di Dio di Padova ora Istituto degli Esposti</i> , Tip. all'università dei fratelli Gallina, Padova.		

The third stage reconsiders the social/historical context and the “doxa” (as at stage first). This time, however, the focus is placed on the “reception and appropriation of the media messages” (Ferguson, 2007, p. 926). The aim is to inspect, among others possible elements, “the degree of attention accorded to their reception, (...) the typical mode of appropriation; the social-historical conditions of reception; the meaning of messages as interpreted by recipients; and the discursive elaboration of messages” (Ferguson, 2007, p. 928). Figure 1 graphically describes the analytical framework.

Figure 1: Analytical Framework



Key: Conceptual Framework - based on Messner (2009)
 Methodological Framework - based on Ferguson (2007) framework built on Thomson (1990)

5. Findings

5.1 Social/historical/political context and doxa – media receivers & media producers

5.1.1 Media receivers & media producers

At the end of the 19th century, the foundling hospitals operating in the Italian reign were largely funded by the public administrations: Municipalities and Provinces. The allocation of the taxes' burden between the two administrations was differing among the Italian territories (Gorni and Pellegrini, 1974). Extra ordinary earnings, for the foundling hospitals, included donations from benefactors. These donations represented private assets of the foundling hospitals. The public opinion and the potential donors were not reached by the formal media of accountability (the annual report). They were receiving information through the newspapers or from the statistics provided by the government itself. The formal accountability media prepared by the foundling hospital allowed to reach the public authorities that were financing the institute, namely the Province and the Municipality and, only indirectly through them, the Italian Government.

At the end of 19th century there where were mainly three methods for the foundling's care: the former was to host and rise the foundlings inside the foundling hospital; with the second the foundling hospitals were giving in custody their foundlings to external families by paying them a monthly fee; the third, less common, was to support directly the mothers gradually abolishing the foundling hospitals (Editor, 1898b). Moreover, most of the Italian foundling hospitals were regulated by internal regulations in place since their foundation (Gorni and Pellegrini, 1974). The result were considerable administrative differences among them.

Given the high number of infants abandoned and hosted in the foundling hospitals, these places were facing an increasing of expenses, a shortage of personnel and a deficiency of adequate areas for accommodating the foundlings. To increase their life expectation

and quality, the foundling hospitals' administrations were increasingly finding, for their foundlings, external accommodations in families. These external keepers were selected, controlled and payed by the institute themselves. Consequently, at the end of the 19th century the foundling hospitals were progressively maintaining inside only the sick and infirm foundlings with the result that the rate of death for the foundling kept inside was higher than for those kept outside the hospitals.

5.1.2 The media receivers

5.1.2.1 Public opinion – citizens and donors

Since the early 19th century, parliament and professionals were discussing about the foundling hospitals. Later, during the second half of the century, also the public opinion become interested about the conditions of the children hosted in these institutes. The foundling hospitals were considered as expensive and stigmatizing places with a high mortality rate. The public awareness increased in 1897, when the scandal related to the foundling hospital of Casa dell' Annunziata of Naples (Ipsen, 1999) emerged. Condemns of these institutes came from various personalities underlining how the current organization of these hospitals, deprived the infants from a family, with the risk to create emarginated persons. Part of the public opinion thought that the foundling hospitals should have to be reformed to increase the hygienic conditions and ameliorate the permanence of the babies. Another part was proposing to substitute these types of hospitals with other structures. Cases in point were the city of Trieste, that since 1878 had abolished its foundling hospital; the Province of Novara that, with the aim to close its foundling hospital, since 1870 had activated a subsidy for mothers recognizing their illegitimate children; the Province of Rovigo (city located near Padua, in the Veneto region) that in 1888 abolished its foundling hospital (Editor, 1899a). In this atmosphere,

in 1898 took place the Meeting of Provincial delegations to increase the public opinion's attention and to propose further decree (Gorni and Pellegrini, 1974). In fact, despite the public opinion was asking to the government to emanate appropriate rules for the abandoned children, between 1861 and 1900 it was not emanated any specific law (Gorni and Pellegrini, 1974).

This group of stakeholders was not reached by the formal media of accountability. Therefore, citizens and potential donors were collecting information about the foundling hospital's conduct through newspapers or reports whose publication was allowed by the public authorities (such as the formal financers of the foundling hospitals: Provinces and Municipalities). At section 5.3.1.1 is reported an explicative example illustrating the case when the Province of Padua had provided to the local newspaper data about the foundling hospital without, however, providing all the related information necessities to avoid misunderstandings, and without allowing the foundling hospital's management to provide explanations about its operate directly to the citizens. The result was a negative impression, by the part of the readers, about the operate of the foundling hospital. Another example is provided by an article published the 21st July 1882 on the local newspaper reporting about the results of legal actions taking place between the Province of Padua and the foundling hospital of Padua (Editor, 1882).

5.1.2.2 The formal demanders of accountability

After the formal constitution of the Italian Reign the balance of power among governing authorities was changing and several laws were issued to centralize the legislation and administration of the new Italian state (Detti and Gozzini, 2000). With respect to the charities, of which the foundling hospitals were part, in 1890 the government legislated and centralized them with the purpose to secularize these institutes placing them under

the control of Municipalities (Detti and Gozzini, 2000) and Provinces. These local authorities were autonomous in organizing the foundling institutes (from the admission rules, to the financial support) with the result of broad differences among them (Raseri, 1890). Despite being funded by the Municipalities and by the Provinces, the foundling hospitals, had a large autonomy and followed specific internal rules.

With respect to the power relation occurring with these stakeholders, the law 17 July 1890, n. 6972 “Legge Crispi” increased the control over the administrations of the charity institutes. The public authorities had the power to decide for the closure of the charities in case of bad functioning, while the government was exercising an external control over their internal administration through inspections by the part of appointed provincial doctors. Their reports were resulting in statistics. Among other norms, law 17 July 1890, n. 6972 “Legge Crispi” introduced the election, by the part of the municipal and province authorities, of the charities’ board members.

The formal accountability media was directly addressing these local, public authorities, and through them the Italian central government and the public opinion.

5.1.2.3 Formal expected accountability

The “Legge Crispi” (law 17 July 1890, n. 6972 discussed above – Art. 21) and the “Royal Decree 5th February 1891, N. 99” provided detailed practice codes to be followed by the accountants entitled to prepare and to present the annual report. The law required the institutes’ administrations to prepare, annually, an annual report. The annual report was created in few copies. One had to be stored in the organization’s archive, while a copy was given to the treasurer (Art. 44, “Royal Decree 5th February 1891, N. 99”).

With respect to the annual report, it was divided in three main sections and required a comparison with the data presented the previous year. The first section named “Relazione Morale” (Moral Report) was produced in a narrative form and was signed by the President. A second section: “Relazione contabile – Il conto consuntivo” (section including a detailed description of the Financial Statement) was composed by codified accounting texts (Llewellyn and Milne, 2007), where the narrative part was aimed at explaining the reasons for the differences resulting from a comparison with the year before. Finally, the third part was the “Conto Finanziario” (Financial Statement) that reported the comparison between current and previous year of the Income Statement, Balance Sheet and Cash Flow Statement (as a codified accounting text without any narrative part). This section was signed by the Accountant (supervised by the General Manager that, however, did not signed the formal report itself) and by the President.

5.1.3 The media producers

5.1.3.1 The foundling hospital of Padua

The foundling hospital of Padua was an ancient institution that, born as a hospital in the 12th century, had become specialized as a foundling hospital during the second half of the 15th century. Differently from other foundling hospitals, the institute of Padua was provided with private assets resulted from the large number of donations received through the centuries (De Kunert, 1899). The donations, however, were stopped shortly after 1807 when the board (named Magnificent Congregation) that had administered the hospital since the beginning was dissolved. Due to the increasing number of expenses that the foundling hospital was facing, related to the foundlings’ support and to the hospital’s maintenance, the private patrimony of the foundling hospital of Padua was progressively being eroded.

In line with law 17 July 1890, n. 6972 “Legge Crispi”, the founding hospital of Padua had a board composed by four Council’s Members (two appointed by the Province Council and two by the Municipality Council) and by a Board Chairman, the President, that was chosen by the Province’s authority from a list of three candidates proposed by the Municipality. The internal chain of command of the administrative area of the founding hospital of Padua had at its apex the General Manager & Secretary of the board. Him and the six employees under his control, were appointed by the board after passing a public contest. The General Manager & Secretary of the board was the head of all the staff and he oversaw the accounting registers and all the other services and duties related to the founding hospital (from the foundlings’ reception, to the renewal of the rent contracts to the lease

holders). The General Manager & Secretary of the board was responding directly to the President of the board and had to closely collaborate with him.

In Figure 2 the representation of the power relations occurring among the members of the organization and the organization’s stakeholders (media receivers – formal financiers and citizens, potential donors) and with respect to the formal accountability process is provided. The thick arrows indicate the flow of the power relations from which the demand of formal accountability was coming. The thin arrows represent the flow of formal accountability from the account producer to the account receivers. The dotted arrow (on the left of the figure) represents the connection between the account provider and those stakeholders that were not directly reached by the formal accountability media (public opinion and potential donors). The book (informal media of accountability) was meant to reach also this group of stakeholders.

5.1.3.2 The General Manager's accountabilities

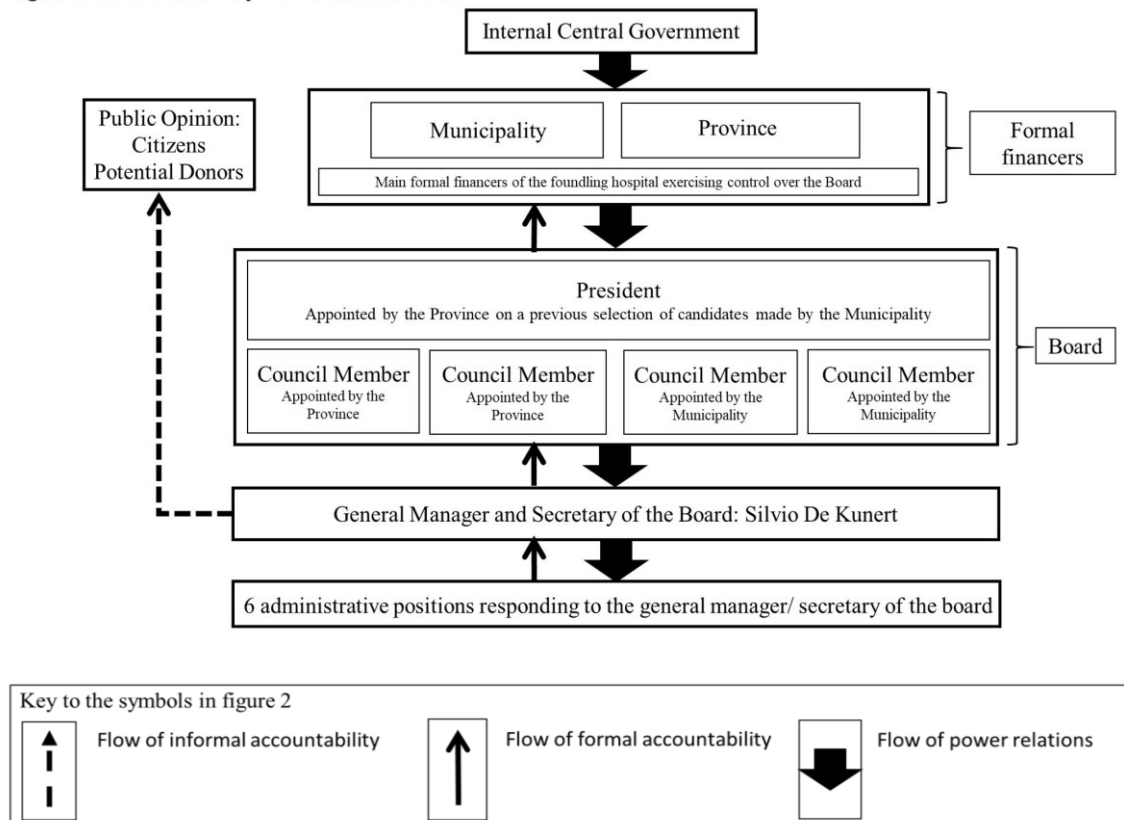
Silvio De Kunert, the author of the book (the informal media of accountability) become General Manager & Secretary of the board of the foundling hospital of Padua in 1896. Before that moment, he had been employed for the same foundling hospital as the Accountant (second position, after the General Manager, in the administrative chain of command). Even though the General Manager did not sign directly the annual report, he was in charge to supervise the preparation of all the accounting data by the part of the Accountant, and he was the one presenting all the materials to the President for the approval (Regolamento Organico, 1908). In addition of supervising the editing of the formal accounting media, the General Manager was writing on specialized sector journals like “Il Bollettino delle Opere Pie e dei Comuni” or “Rivista della beneficenza pubblica delle istituzioni di previdenza e di igiene sociale”. These media were not formally expected by those stakeholders that were formally demanding accountability, but they represented a formal, alternative way, for discussing about current, specific, topics related to the charities (emerging issues and laws proposals) among sector's experts or with the same formal demanders of accountability.

In the sector journal “Rivista della beneficenza pubblica delle istituzioni di previdenza e di igiene sociale”, the General Manger wrote various articles (De Kunert, 1898b; 1899; 1901; 1903; 1907) taking part to the main discussions about foundling hospitals. For example, in year 1899 the sector journal “Rivista della beneficenza pubblica delle istituzioni di previdenza e di igiene sociale” published an article written by the President of the foundling hospital of Padua, Emiliano Barbaro, and by the General Manager, Silvio De Kunert (writer of the informal media). The article was addressed to the members of the Italian Parliament that were from the city of Padua to express the opinion of the board of foundling hospital of Padua about a future regulation to be presented in the Parliament (Barbaro and De Kunert, 1899). A reference to this article is

reported by the President, the year after (1900), in the formal narrative of the annual report for year 1899 (Istituto degli Esposti di Padova,1900). A further example, extracted from the same journal, is an article published by the journal’s Editors, (Editor, 1899b), reporting and discussing the paragraph “Statistics” contained in the formal narrative of the annual report for year 1899 (Istituto degli Esposti di Padova, 1900) published by the foundling hospital of Padua.

Differently from these formal and/or expected documents, in year 1898, the General Manager and Secretary of the foundling hospital’s board, the Accountant Silvio De Kunert, published in Padua (the same city in which he was working) an informal, unexpected accountability media: the book (De Kunert, 1898a).

Figure 2: Accountability & Power relations



5.2 Comparing Narratives – formal and informal accountability media

In this section are reported the findings emerging from the narrative analysis. The analysis entailed an intertextual comparison of the structures and the themes discussed in the six narratives (five narrative sections “Relazione Morale” of the annual reports, formal accountability media; and the book published in 1898, informal accountability media).

5.2.1 The structure – Comparing informal and formal media

From the structures’ comparison of the narrative parts between informal and formal media a broad, general difference emerges that can be summarized as: “more” versus “less”. As the following descriptions highlight, the informal narrative is generally presenting “more” elements than the formal one. The informal media was narrating about six hundred years (from 12th to 19th century) while the narrative parts of the annual reports were concentrated on the previous year. The formal media were produced, annually, in few copies that were mainly addressed to Municipality and Province authorities, while the informal media, the book, was published once (De Kunert, 1898a), in 500 copies. The informal media had a detailed structural division: parts, chapters and paragraphs (reported in an Index). Differently, the formal media changed during the five years, moving from a uniform narration (1896 and 1897), to a division in chapters (1898) and, finally in chapters and paragraphs (1899 and 1900). Accordingly, the informal media was composed by 157 pages, while the narrative parts of the annual reports ranged between 10 pages (1896) and 35 pages (1899). It should be noticed that, if the annual reports’ pages should result larger considering also their financial statements’ descriptions, however these parts have not been counted for two reasons. The former is that this study concentrates on the narratives’ comparison. The

second is that the book itself was explicitly excluding the provision of financial statements. The explanation for this choice (missing data and reliability issues) and the only comparison between two balance sheets are provided at pages 94-95 of the book (De Kunert, 1898a). The following sections enter deeply in these differences by describing separately informal and formal media. Further data about the structure can be found in Appendix 2.

5.2.1.1 Structure of the informal media

The informal, unexpected accountability media written by the General Manager (De Kunert, 1898a) is a book of 157 pages. The narration opens with a Preface directly addressing the readers to explain the aim of the book. After it, the book is divided in three main parts. The former briefly recalls where, when and why the founding hospitals (as specific types of charities) were born in the history. The second part, the larger one, focuses on the founding hospital of Padua and is organized in five chapters (I - The origin and the site; II - The purpose of the institution; III - The founding hospital; IV - The patrimony; V - The administration) each one further divided in paragraphs. At the end of this part, in the Conclusion, the narrator directly refers to the readers, again, listing the facts that he had discussed and demonstrated in the previous chapters. The third part, the Appendix, reports the historical documents that had been discussed, the list of the previous Presidents "Priori" (between 1265 and 1808) and the list of the founding hospital's benefactors. The Index was placed as latest item. In the Appendix 1 of this paper is provided the Index's translation.

5.2.1.2 Structure of the formal media

The narrative section of the formal media of accountability, named “Relazione Morale sul Conto Consuntivo”, changed during the five years of observation. The main structural difference is observed after the publication of the informal media. The formal reports signed the two years (1896 and 1897) before the informal media’s publication (1898) present a compact internal structure without any chapter or paragraph division, a part for an appendix that is present in year 1897. With respect to the formal media published in year 1898, it was signed few months’ latter than the informal media and the two documents were published the same year. The narrative contained in the formal media presents four chapters indicated with roman numbers and no titles. Differently, the formal reports signed in years 1899 and 1900, after the publication of the informal media, present a division in chapters and paragraphs provided with titles that, in some cases, are recurrent among the formal/informal media. A case in point is the informal media’s title “Hygiene and mortality” that in both the following formal media is recalled as “Mortality”. In the Appendix 2 of this research is reported the result of the comparison of the media’s structure.

5.2.1.3 How stories were told

The informal narrative, the book, starts by recalling how the board and the hospital were born; it highlights the legislative and economic support received (from the initial stage and during the following centuries) by the public authorities and by the citizens; narrates about the collaboration between these stakeholders and the hospital’s board to face the issues and to improve the hospital’s service; finally reports and connects the dissolution of the ancient board with the cessation of the private donations and the loss of the public authorities’ attention. The formal narratives, “Relazione Morale sul conto consuntivo”

describes to their readers the activity of the board, the constant ameliorations of the hospital, the foundlings' management and the economic issues, connecting them with the increasing expenditure, the erosion of the private patrimony and the need for a stronger economic support by the part of the stakeholders.

Both narratives, contained in the formal and informal media share the same setting (foundling hospital of Padua and city of Padua) and the same characters (the hospital administration, the administrative and healthcare employee, the foundlings, public institutions and the citizens). The situation that is narrated is similar, as both type of narratives describes the action undertaken by the hospital's administration, its relationship with the stakeholders and the activity of the employee. In all the narratives, the all stakeholders (public institutions and citizens) play a role in supporting the foundlings' wellbeing and/or allowing the foundling hospital to achieve the expected results. All the formal narratives share three central points. The former concerns the justifications for the losses or the non-collected credits. The second is related to foundling hospital's administration and the foundlings care. All the narrations provide demonstration that the board had prudently managed (in the foundlings and in the hospital interest, and in accordance with the law) the resources provided by the upward stakeholders; that the planned goals were being achieved as scheduled (e.g.: improvement of the services' quality and decrease of the foundlings' death rate); that the personnel was trained, supervised and that it had continuously provided an accurate work. The third point concerns demonstrating that, to achieve the scheduled results (agreed with the upward stakeholders) the private patrimony of the hospital had been used and damaged, therefore, a greater economic support was asked to the formal financiers and demanders of accountability. In all the narrations, the high expenses and insufficiency of resources and income represent the main complicating actions. These issues were resulting in the slow down or impediment to undertake the expected actions

and amelioration for the foundling hospital, in the erosion of its private patrimony, and in the present, economic difficulties that the organization was facing. All the narratives conclude positively evaluating the personnel activity, and recalling the existing link or the support expected and needed by the Province (formal founder).

Differently from the formal narratives, however, the book (De Kunert, 1898a) was describing these issues and their resolution, or amplification, overtime by discussing their effects and the action undertaken by the various actors during the centuries. In the same way, the book was also documenting and explaining how the foundling hospital's patrimony had been formed and how it had been used over the centuries. In this regard, the time of the narrations, is different. As part of the annual report, the five formal narratives concentrate mainly on the year before their publication, expanding at last, their views to the previous recent past. Differently, the informal media embraces more than seven centuries. The book starts in the early 12th century and concludes in the first half of the 19th, occasionally recalling the present situation and briefly summarizing the main administrative changes occurred in the second half of the 19th century only in the last page. The book highlights the positive, century long role of donors in increasing the private patrimony (recalling about them in most of the topics) and the role of the public authorities in preserving this patrimony through the centuries. In the appendix of the book was reported the list of all the donors. Comparison with the present situation was made to highlight how both the donors and the public support were disappeared.

5.2.2 Formal media – themes' evolution before and after informal media

As the previous section evidences, the internal structure of the narratives contained in both formal and informal media shares common characteristics. However, after the

publication of the informal media, some themes emerge in the formal media because narrated in a different way, or because discussed for the first time.

Since 1898, year when the informal media was published (De Kunert, 1898a), the formal media started deepening the attention on some themes already discussed previously. An example is provided by the topics related to hospital patrimony where a larger number of chapters and paragraphs are dedicated to discussing various related issues, to express the preoccupation for the patrimony's erosion, and to demonstrate how a higher economical and administrative support was needed and expected from the formal founders (specifically by the Province) to face the increasing expenses and to protect the foundling hospital private assets. Accordingly, an increasing number of statistical information, for corroborating the statements, was released. The formal media published during years 1899 and 1900, after the publication of the informal media (De Kunert, 1898a), present a changed approach in the communication with the formal demanders of accountability. In the formal media published in 1899 (chapter 7, paragraph New needs), the President expressed confidence in future, possible, philanthropic, extraordinary beneficence from the institutions of the city, highlighting how during the centuries their charity had been so noble. This request of support is formulated differently from the previous demands as it is expressed as a wish open to everyone (not solely and openly addressed to the Province) and it recalls the collaboration and support received in the past instead of simply underling the needed and expected support.

Moreover, new topics were addressed by the formal media published in years 1899 and 1900. Alike the informal media (De Kunert, 1898a, chapter 3, paragraph 8 Dowry and Subsidiaries) also the formal media of years 1899 and 1900 reported, with the same title Minors' Marriages, about the dowries intended for the marriages of the foundlings' girls. Moreover, in the annual report published in year 1899 this theme was expanded at

paragraph 3rd, Regulation Loschi e Genovese, where the President recalled exactly the two types of dowries deriving from the donations of “Sir. Loschi” and “Sir. Genovese” that had been detailed discussed in the informal media (respectively at chapter 3, paragraph 8 Dowry and Subsidiaries and at chapter 5, paragraph 5, The Genovese Commissioner). In the first case the President underlined that, to discipline permanently the annual distribution of the 7 dowries of Sir Loschi, the Board had integrated the regulation. In the second case, it was explained how the ancient rules related to the Genovese Dowries had been reconsidered in the light of the concepts of prudent equity and considering the recent judgments of the legal authority.

5.2.2.1 Donations

Among the themes discussed for the first time after the publication of the informal media (De Kunert, 1898a), there is the renewed presence of donations. The disclosure of renewed donations is relevant because, the same informal media (De Kunert, 1898a) highlighted that, since 1818, after the dissolution of the “Magnificent Congregation” (1807) both benefactors and donations were completely disappeared. A new presence of benefactors and donations is disclosed in the formal media published during years 1899 and 1900, after the publication of the informal media (De Kunert, 1898a). This emerges as a new trend because the formal media published the two years before (1896 and 1897) and the same year (1898) of the informal media (De Kunert, 1898a), did not mention any donation or benefactor.

With respect to the formal media published in 1899 (chapter 9, paragraphs Special Oblations) it is highlighted how two unusual donations had been received by the foundling hospital from two private benefactors: one was of Lire 200, the other was of Lire 162. Accordingly, the formal media published in 1900 opened its narration by

reporting about an extraordinary donation of Lire 11,700 received by the local Saving Bank. In the same chapter was explained also how the money had been used and the results achieved. The President defined the Bank's donation as an "highly philanthropic" action.

These facts suggest that the informal media (De Kunert, 1898a) had impacted at least on part of the stakeholders, and, also on the same members of the organization. On those stakeholders that were not reached by the formal accountability media, the book impacted because renewing the attention of citizens and benefactors for the organization. On the same members of the organization, the book impacted because the narrative parts of the formal media published in the two years 1899 and 1900 recall, at least in part, the structure adopted and the themes discussed for the first time by the informal media. Moreover, the work of Silvio De Kunert had not passed unobserved at the eyes of the founding hospital's President that decided to openly thank him (chapter 12 Conclusion) in the formal media published in 1899. Below is reported the concluding sentence.

"And I am grateful to highlight to the public the meticulous, active and diligent activity of the officials working in the founding hospital and the one, truly illuminate, of the Secretary (Accountant Silvio De Kunert) and of the Doctor – Director (Dott. Emanuele Samiotto). Without exaggerations, they are the keystone around which the administrative – healthcare activities of this hospital take place" (Istituto degli Esposti di Padova, 1899, chapter 12, Conclusion, p. 35).

5.3 Media receivers – attention accorded to the formal and informal media

From the study of the formal narratives (paragraph 5.2.2), emerges a new, at least temporary, presence of donors (a donation from the saving bank and two donations from citizens). Further research has been undertaken by one side to understand if the informal media (De Kunert, 1898a) had been considered also by those stakeholders to whom the

formal media was addressed; by the other to ensure that the formal narratives (part of the annual report) were unable to reach the public opinion. This additional control confirms that the formal media was unnoticed by that part of stakeholders that didn't had direct access to the formal media (annual report). On the contrary, it emerges that the informal media (De Kunert, 1898a) was considered as a valuable, integrative source of information by the stakeholders reading the annual report. Below are reported explicative examples.

5.3.1 Attention accorded to the formal narratives

As evidenced in section 5.1.3.2 the information provided through the formal media (annual report) were, sometimes, reported and discussed in the sector journal "*Rivista della beneficenza pubblica delle istituzioni di previdenza e di igiene sociale*". This journal was used as an alternative, formal media to discuss issues related to the charities among experts or to drive the experts' attention on specific topics that had to be discussed by the members of the Italian parliament. In addition to the examples provided at section 5.1.3.2, the following subsection provides a case study illustrating how the formal media was limited to the few stakeholders that had a direct access to it; therefore, being unable to provide explanation and justification to all the other stakeholders involved.

5.3.1.1 Disappointment for the unnoticed ameliorations

Each narrative section of the five annual reports analyzed highlights the ameliorations being implemented in the foundling hospital, their benefits, the efforts of the personnel carrying out the service and the efforts of the management to achieve the results in the

most efficient way. However, in the narrative section of the annual report published in year 1898, the President dedicated a large section of the annual report to complaint against the action perpetrated by the Province that had provided to the newspapers the result of a medical inspection (that had taken place in July 1897 - requested by the Italian government) without informing the foundling hospital. The institute's board had been informed about the results of the inspection only through the local newspapers, as the President pointed out:

“Serious reasons that everyone knows and that it is consequently useless to recall [he is referring to the scandal that followed the reports on Casa dell’ Annunziata of Naples -1897], led the Government, in the month of June 1897, to order general enquiries on the foundling hospitals in all the Reign, assigning this duty to the Provincial Doctors. In this hospital, the enquiry was accomplished, between the first days and the middle of July by Doctor Natali with special diligence and intelligence. The final report, prepared the 22th July was acknowledged by the Board only through the local newspapers: some of which published just part of the report, while others the integral form” (Istituto degli Esposti di Padova, 1898, paragraph 2, p. 7).

Therefore, in the formal media, the President blamed the Province for having acted deliberately, even if they were aware that in the same months’ ameliorations of the foundling hospital were taking place. More in depth, all the issues evidenced by the inspection had already been tackled by the board before the inspection itself.

Further evidences that the ameliorations communicated through the annual reports were not noticed are found in the results of the Parliamentary section’ transcription that took place in the Chamber of Deputies on December 12th, 1898 (the annual report was signed in June 1898). During that session, the Congress’ Member Tozzi asked to the Congress to discuss about the negative conditions verified in the Italian foundling hospitals. Referring to the foundling hospital’s operate as “terrible fruits” (Atti Parlamentari – II Tornata - p. 808) the Congress’ Member Tozzi brought the case of the foundling hospital of Padua reporting only the statistics provided in the report of Doctor Natali

(the doctor that performed the inspection mentioned above). However, the Congress' Member, Tozzi, did not discuss any part of the founding hospital's annual report (the President's comments had been included in the annual report signed in June 1898).

5.3.2 Attention accorded to the informal narrative

The informal media, on the other hand, reached also the stakeholders that had direct access to the formal media of accountability. In fact, during the Provincial's meeting that took place in March 1901, the Provincial Council Member, De Claricini (1901, p. 3), recalled the book (De Kunert, 1898a) defining it as an "important and reasonably prized work". The Council Member De Claricini highlighted how that historical information should have resulted useful to the Province also in the previous years, when erroneous decisions could have been avoided. The Provincial Council member mentioned the book more than once during the Provincial's session. The book was also advertised (Editor 1898a, p. 898) by the sector's journal "*Rivista della beneficenza pubblica delle istituzioni di previdenza e di igiene sociale*" that, while reporting and highlighting the low price of the book, briefly described its content.

6. Discussion and Conclusion

This research explores and compares an informal and spontaneous narrative media of accountability published in 1898 with the narratives contained in the formal and expected accountability media about the same organization published, annually, between 1896 and 1900. The aim is to understand if the informal media of accountability helped overcoming the three limits attributed to the formal accountability media (i.e. the annual report) that sees the accountable self as opaque, exposed and

mediated (Messner, 2009). The enquiry was explored by addressing three sub-questions related to the three limits: “Did the informal media allow to provide wider/clearer explanations in respect to the formal media?”; “Did the informal media allow to override the exposure to the judgments and to provide trustful information/ explanation about the conduct?”; “Did the informal media reach a wider audience or different stakeholders that the one reached by the formal media?”. The analyses were informed by the methodological frame of Ferguson (2007). Initially the attention was placed on the expectations of the receivers of the message and on the rules limiting the production of the formal media. Secondly, the narratives contained in the formal and informal media were analyzed and compared to let emerge structural and thematic differences and similarities. It was also searched for changes occurred among the formal narratives before and after the publication of the informal media. The findings, discussed below, evidence that the informal media allowed to override all three limits of accountability.

6.1 Overriding the three limits of accountability

6.1.1 The informal media and the “opaque self”

The first limit describes the provider of accountability as an “opaque self”, that is limited in its ability to provide exhaustive information to his audience. As explained by Messner (2009, p. 929) “the burden is one of accounting for somethings that is difficult to explain or justify”.

The findings of the narrative, intertextual analysis highlighted how the informal media of accountability (De Kunert, 1898a) enabled to override this limit because it allowed the accountable self, the narrator, to provide a wider range of information and clearer explanations with respect to the formal narratives. Both types of narratives described selected facts, relevant for the audience, and connected key events in a causal

relationship with the aim to make sense of the present state of affair. These elements, that reflect the narrative's purpose to provide explanations to the audience, are in line with the literature (Boland and Schultze, 1996; Bruner, 1986; Czarniawska, 1998; Czarniawska, 2004; Musacchio Adorisio, 2009) underlining how telling a story is a mean for sharing relevant information and for making sense of facts. Additionally, as telling a story is a social practice (Musacchio Adorisio 2009; Riessman, 2008), it entails acknowledging the restrictions imposed by the context limiting and shaping the narration. With respect to the findings, while sharing common themes (section 5.3), differences arise, between formal and informal narratives, in the way the story is told (section 5.2.1.3). Constrained within specific rules (section 1.1.2.2 and 1.1.2.3) the annual reports' narratives were largely focused on the year before, and were concentrated on the main relevant facts. The narrative part was 1/3 of the entire annual report. In the five years analyzed the number of pages dedicated to the narrative part of the annual report moved from a minimum of 10 to a maximum of 35. In this way, this type of narratives resulted limited in their ability to share further, not essential, but potentially relevant knowledge that should have allowed a deeper understanding of events by the part of the stakeholders. On the other hand, while compliant with the expectations of the social context (Bruner 1991; Musacchio Adorisio 2009; Riessman, 2008), the informal narrative did not have to constrain its story within a restricted time frame (it spanned from 12th to 19th century) or a limited number of pages (157 pages) with the result of a greater possibility to demonstrate facts, evaluate achievements, justify issues and making sense of current, negative situation by explaining through examples and reporting past cases. Through the informal media, the accountable self had the possibility to explain the various, relevant themes with minutia, in a more exhaustive way and providing clearer explanations for conduct. The confirmation that the informal media allowed to override the first limit affecting the formal media,

emerges from the stakeholders' feedbacks. As the case study reported at section 5.3.2 highlights, the informal media was described as an "important and reasonably prized work" by a formal demander of accountability (with direct access to the annual report) the Provincial Council Member, De Claricini (1901, p. 3). During that formal meeting of the Province, De Claricini underlined the usefulness of the information provided by the book for their decisions. The Province was the public body appointed by the Italian government to finance and control the foundling hospital and its members had direct access to the formal media of accountability (which was not mentioned during the formal meeting).

6.1.2 The informal media and the "exposed self"

The second limit of accountability relates to the "exposure" of the accountable self to the judgments coming from the accountability receivers (Messner, 2009). Their concerns are about the trustfulness and the completeness of the information provided by the accountable self. The skepticism of the accountability's receivers derives from the fact that the provider of accountability is and feels obliged to provide an answer that should respond to their expectations. As evidenced by Willmott (1996, p. 31) the demand for conduct "structure and limit" the accountability relation. Moreover, Joannides (2012) underlined how doubts increase when moral issues arise.

This type of uncertainty and skepticism, by the part of the stakeholders, is present in this study where, as evidenced in section 5.1.2, the foundling hospitals' role and usefulness were under discussion among the public authorities and by the public opinion. The findings of the narrative, intertextual analysis highlighted how the informal media of accountability (De Kunert, 1898a) enabled the accountable self to override the exposure to the judgments and to provide more trustful information and explanations for the

issues related to the organization's conduct with respect to the formal narratives. In fact, despite the annual reports' narratives were disclosing the foundling hospital's issues, explaining the reasons behind them, highlighting the achievements, defending the good operate of the management and of the employees; no evidence has been found about approval from the part of the stakeholders that had access to it. On the contrary, as the case study presented at section 5.3.1.1 evidences, the formal financers of the foundling hospital, to whom the annual report was directed, did not took in consideration the explanations for conduct received through it and acted independently from the information received. Differently, the informal media, while responding to the same questions about the conduct of the organization was not expected by the stakeholders, therefore, its response was received as a further, spontaneous explanation for conduct. Moreover, as the informal media's explanations were not limited by specific formal rules, the accountable self could provide extra motivations and justifications for explaining the present state of affair (section 5.2). Consequently, the informal media was perceived as a more trustful source, appreciated by both the public authorities and by those stakeholders otherwise un-reachable (the public opinion, including citizen and potential donors). While a proof of the appreciation by the part of the public authorities has been reported at section 6.1.2, and can be examined in depth at section 5.3.2, a further proof is the renewed presence of donations by the part of those stakeholders that were not directly reached by the annual report. Stopped in 1818, a new presence of donations is accounted for the first time in the annual report published in 1899 and appear again the year after. In this regard, as reported at section 5.1.3.1, the informal narrative not only highlighted the centuries-long's support received by the public institutions and by the citizens, but underlined also that the donations had stopped after the dissolution of the "Magnificent Congregation" (former centuries-old board) in 1807. In line with the informal narrative, the annual report published in years 1896, 1897 and

1898 did not disclose any donation. However, after the publication of the informal narrative (1898), both the annual reports published in year 1899 and in year 1900 disclosed a renewed presence of donations (section 5.2.2).

These findings highlight that, being an unexpected, additional provision of information about the organization, the informal media was not perceived by the stakeholders as the expected delivery of a duty to be skeptically supervised, but was accepted as a “gift”. As explained by McKernan (2012, p. 276): “The gift makes a breach in the circle of causality, obligation and responsibility, it makes room for the impossible, (...) for the event that is more than a repetition of the same”.

6.1.3 The informal media and the “mediated self”

The third limit of accountability relates to the fact that the accountable self is “mediated” by established, shared rules constraining its ability to communicate and to exhaustively respond to the possible, different demands of accountability addressed by the various stakeholders involved. There is a gap, in this limit, between the willingness to explain and the possibility (established by the norms) to reach and respond to each stakeholder affected and affecting the organization. In a similar way, analyzing the paradoxes of accountability McKernan (2012, p. 263) wrote: “A response to the demand of one singularity, of any other, will inevitably entail a neglect of the need and demands of the generality of all the other”.

In this paper, as described at section 1.1.2 and showed in figure 2, the formal accountability was following the chain of command; therefore, addressing exclusively the formal founders of the charity. The other group of stakeholders, possible supporters of the charity, were receiving explanation for the founding hospital’s conduct only indirectly through mass media. This impossibility to explain enhanced the distance and

the mistrust (section 5.1.2.1, 5.3.1.1) between these stakeholders and the charity. The findings of the narrative, intertextual analysis highlighted how the informal media of accountability enabled the accountable self to overrule the formal accountability relations and to successfully reach also those stakeholders otherwise un-reachable. The informal media reached both groups of stakeholders (Figure 2): the formal founding hospital's financiers with direct access to the annual report, and the public opinion (citizens and donors) that, despite being possible financiers and supporters of the founding hospital, were not reached by the annual report and were receiving information only through the mass media (sections 5.1.1). Demonstration is provided by the comment of the formal stakeholder about the book, by the advertisement of the book's publication on a charity sector journal (section 5.3.2) and by the new donations received from the citizens (section 5.2.2.1).

6.2 Conclusion

This research contributes to the previous historical studies on the charities and hospitals' annual reports (Berry, 1997; Evans and Pierpoint, 2015; Holden *et al.*, 2009; Jackson, 2012; Oakes and Young, 2008), by providing a case study comparing formal and informal media of accountability in charity to explore the limits of formal accountability. In a context where the stakeholders were highly sceptical and reluctant to accept justifications for the present conduct and the formal media was resulting insufficient to respond to the stakeholders' expectations and to engage with them, an informal, unexpected media was adopted as an alternative solution to effectively communicate with a wider range of stakeholders.

This research contributes to the literature investigating the limits of accountability (Joannides, 2012; McKernan, 2012; McKernan and MacLulich, 2004; Messner, 2009)

and enriches the accounting-related narratives' literature (Beattie and Davison, 2015; Llewellyn and Milne, 2007) by providing two main findings. A case study providing evidence of the three limits related to accountability. A comparative study between formal and informal media of accountability highlighting how the informal media allowed to override these limits.

Finally, this paper provides a further example about the potential of narratives and storytelling as a mean for making sense to the stakeholders about the management or organization's decisions by integrating the "codified accounting text" (Llewellyn and Milne, 2007, p. 807) with narratives.

Appendix 1: Index of the book – De Kunert (1898a, p. 156)

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Photograph of the old site

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Appendix 2: Comparison of the media structures.

Formal media – annual report of the founding hospital of Padua – Years: 1896, 1897, 1898, 1899, 1900. Informal media – book written by the General Manager Silvio De Kunert – Year: 1898.

Year	1896	1897	1898	1898	1899	1900
Narrator	Foudling Hospital President: Toffanin	Foudling Hospital President: Toffanin	General Manager and Secretary of the Board: De Kunert (1898a)	Foudling Hospital President: Barbaro	Foudling Hospital President: Barbaro	Foudling Hospital President: Barbaro
Title	Relazione Morale sul conto consuntivo 1895	Relazione Morale sul conto consuntivo 1896	Alcune Notizie Storiche sulla Casa di Dio di Padova ora Istituto degli Esposti	Relazione Morale sul conto consuntivo 1897 e relativi allegati	Relazione Morale sul conto consuntivo 1898 e relativi allegati	Relazione Morale sul conto consuntivo 1899 e relativi allegati
Type of narrative	Formal Accountability	Formal Accountability	Informal Accountability	Formal Accountability	Formal Accountability	Formal Accountability
Genre	Annual Report	Annual Report	Book	Annual Report	Annual Report	Annual Report
Year analyzed	1895	1896	From 12th century to 19th century	1897	1898	1899
Finally signed	November 1896	May 1897	March 1898	June 1898	May 1899	May 1900
Published	-----	-----	1898	1898	1899	1900
No. of copies	Few copies (1 found in archives)	Few copies (1 found in archives)	500	Few copies (2 found in archives)	Few copies (2 found in archives)	Few copies (2 found in archives)
No. of pages	10 pages	12 pages	157 pages	18 pages	35 pages	20 pages
Main structural divisions	Uniform narration	Uniform narration + Appendix.	Parts Chapters Paragraphs	Chapters	Chapters Paragraphs	Chapters

<p style="text-align: center;"><u>Parts</u> & Chapters & Paragraphs</p>	<p>No main structure division ↓ Uniform narration.</p>	<p>No main structure division ↓ Uniform narration. + Appendix.</p>	<p>Preface First part Second part 1st Chapter The origin and the site 1)Historical memories 2)The scrolls of the 1097 3)New researches 4)The Church and the picture of the blessed virgin 5)The change of location 2nd Chapter The purposes of the Institution 1)Original Purpose 2)Restrictions 3rd Chapter The Foundling Hospital Foreword 1)General hospitality rules 2)Medical assistance 3)Hygiene and mortality 4) Number of the Foundling 5)Works and surveillance 6)Wages of the wet nurses and keepers 7)External allocation and visits 8)Dowry and subsidies 9)Belonging interruption</p>	<p>1st 2nd 3rd 4th</p>	<p>1st 2nd -Examination board for the selection of the doctor -Changes in the Staff Regulation -Newsletter to the Mayor -Record book for Foundlings' Keepers -Hygienic Measures -Different Measures 3rd -Regulation "Loschi Genovese" 4th -Exclusion of non-Provincial Foundlings 5th -Mortality -Statistics 6th -Subsidy for identification 7th -New needs 8th -Ordinary Operation -External Foundlings' surveillance -Emigration Abroad -Recovery in correction's homes -Penal Procedure -Nannies contacting syphilis -Illness and</p>	<p>Donation of the Local Saving Bank Mortality Subsidy for maternal recognition Foundlings' supervision Recovery in correction's homes Penal Procedure Nannies contacting syphilis Illness and subsidies Special payments Minors' Marriages Legitimate children Recognitions Returns Internal Presence of Infants Internal Presence of Nannies Foundlings Epiphany Celebration</p>
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		<p>4th Chapter The Patrimony 1)Initial patrimony 2)The discovered treasury 3)Increases 4)Insufficiency of incomes 5)Decreases 6)Statistical data</p> <p>5th Chapter The Administration 1)The Congregation 2)The positions 3)The Prior 4)Administrative norms – Agents and salaried 5)The Genoese Commissioner 6)The dissolution of the Congregation</p> <p>Conclusion Appendix – Documents</p>		subsidies -Special subsidy -Minors' Marriages -Legitimate children - Recognition >Returns -Internal Presence of Infants -Internal Presence of Nannies - Foundlings 9th -Epiphany Celebration -Oblation 10th -Economic and Administrative results 11th -Credits from the rents 12th -Deficit -Necessity to repair -Compulsory Province' s Contest -Reform of the Contest' method -Maternity Declaration -Province' s Financial Support -Necessity to save the Patrimony -Province of Vicenza -Conclusion	Defense to Senators and Members of Parliament Economic and Administrative results Patrimonial Variation Rents Deficit
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Appendix 3: Common themes.

Formal media – annual report of the foundling hospital of Padua – Years: 1896, 1897, 1898, 1899, 1900. Informal media – book written by the General Manager Silvio De Kunert – Year: 1898.

Formal media (1896)	Formal media (1897)	Informal media De Kunert (1898a)	Formal media (1898)	Formal media (1899)	Formal media (1900)
Relazione Morale sul conto consuntivo 1895 e relativi allegati	Relazione Morale sul conto consuntivo 1896 e relativi allegati	“Alcune Notizie Storiche sulla Casa di Dio di Padova ora Istituto degli Esposti”	Relazione Morale sul conto consuntivo 1897 e relativi allegati	Relazione Morale sul conto consuntivo 1898 e relativi allegati	Relazione Morale sul conto consuntivo 1899 e relativi allegati
History of the hospital & board’s foundation					
Demonstration of the support received from the citizens and the religious/public authorities in the initial stage					
NOT DISCUSSED	NOT DISCUSSED	1 st HISTORICAL MEMORIES THE SCROLLS OF THE 1097 NEW RESEARCHES It is discussed the foundation of the hospital, its duties and about the discovery of a treasury that became part of the initial patrimony. The aim is to demonstrate (through the discussion of the documents reported in the appendix) of the real date of the foundling hospital’s foundation and the support received from	NOT DISCUSSED	NOT DISCUSSED	NOT DISCUSSED

		the citizen and public authorities.			
NOT DISCUSSED	NOT DISCUSSED	1st THE CHURCH AND THE PICTURE OF THE BLESSED VIRGIN By providing new missing proof, the writer demonstrated that the paint kept in the Foundling Hospital's Church had truly been painted by Stefano Dall'Arzere and the original price of the paint was reported.	NOT DISCUSSED	NOT DISCUSSED	NOT DISCUSSED
NOT DISCUSSED	NOT DISCUSSED	2nd ORIGINAL PURPOSE RESTRICTIONS It is described how the institute was originally aimed for all the people that needed support; to become a Foundling Hospital only in the XV century.	NOT DISCUSSED	NOT DISCUSSED	NOT DISCUSSED
Foundling hospital's private patrimony & private's donations & economic issues					
The private patrimony is discussed at the present time (see section - "INSUFFICIENCY OF INCOMES" & "DECREASES" in the informal media column) ↓ Request of additional	The private patrimony is discussed at the present time (see section - "INSUFFICIENCY OF INCOMES" & "DECREASES" in the informal media column) ↓ Request of additional	4th INITIAL PATRIMONY It is explained that the initial patrimony was composed by large donations made by the citizens that founded the Hospital.	The private patrimony is discussed at the present time (see section - "INSUFFICIENCY OF INCOMES" & "DECREASES" in the informal media column) ↓ Request of additional	The private patrimony is discussed at the present time in various chapters and paragraphs.	The private Patrimony is discussed at the present time in various chapters.

support (at economic level) by the part of the provincial administration	support (at economic level and with reforms) by the part of the public institutions entitled to support the founding hospital.		support (at economic level and with reforms) by the part of the public institutions entitled to support the founding hospital.		
NOT DISCUSSED	NOT DISCUSSED	4th THE DISCOVERED TREASURY A further increase of the patrimony was due to the discovery of a treasury (this theme had been already presented by the author in the first chapter " <i>The origin and the site</i> " of the storytelling. In that case the focus was on the linkage with the territory).	NOT DISCUSSED	NOT DISCUSSED	NOT DISCUSSED
NOT DISCUSSED	NOT DISCUSSED	3rd DOWRY AND SUBSIDES Description of all the type of dowries assigned through the centuries, concluding with the donation of Sir. Loschi to be spent as dowries for the deserving foundlings' girls. 5th THE GENOVESE COMMISSIONER The case related to the testament of Sir Genovese	NOT DISCUSSED	3rd REGULATION LOSCHI & GENOVESE The issue is re-considered at the present time. The 7 Loschi's dowries had been assigned and the administrative issues, accomplished. The administration reconsidered the ancient rules about the donation of Sir. Genovese	MINORS' MARRIAGES Dories provided to the brides decreased with respect to the previous years. (the amount is reported).

		was discussed in detail providing original documents from the beginning to the final decision of the legal authority. The author provided also a personal interpretation of the documents.		accepting the recent decision made by the legal authority. (They speak about “prudent equity”). 8th MINORS’ MARRIAGES Dories provided to the brides.	
	The Epiphany Celebration was an event taking place in the Institute every year. The Committee of the “Ladies Patronesse” was supporting and promoting the event.	4th INCREASES Explanation of: - the important role of the benefactors and donations - the negative repercussions (from a donation perspective) derived from: - The dissolution of the Magnificent Congregation. - The substitution of the private beneficence with the public one.		9th EPIPHANY CELEBRATION This event, taking place in the Institute, was recurring every year. The Committee of the “Ladies Patronesse” was supporting and promoting the event and had collected a large number of offerings.	EPIPHANY CELEBRATION This event, taking place in the Institute, was recurring every year. The Committee of the “Ladies Patronesse” that was supporting and promoting the event had collected a large number of offerings from the city.
NOT DISCUSSED	NOT DISCUSSED	(In the appendix, the author added the list with all the benefactors existed through the centuries). CONCLUSION Complete end of donations after 20 th April 1818.	NOT DISCUSSED	SPECIAL OBLATION Two unusual donations had been received by the founding hospital from two benefactors: one, of L. 200, was made by Ermacora family;	DONATION OF THE LOCAL SAVING BANK An extraordinary donation of 11700 Lire was received from the local Saving Bank. It was explained that the money had

				the second, of L. 162, was made by Ms. Olper Monis. (This data can be found also in the cash flow statement: in 1897 the amount was null, in 1898 the increment was of 412 Lire).	been used to complete the necessary ameliorations of the hospital (as in the project of a board member). This action was defined “highly philanthropic”.
<p>Impossibility to collect credits from rents.</p> <p>↓</p> <p>Necessity of inspections and reduction of the rents that otherwise will concur to increase the unrealized assets also in the future.</p>	<p>Impossibility to collect credits from rents.</p> <p>↓</p> <p>Necessity of inspections and reduction of the rents that otherwise will concur to increase the unrealized assets also in the future.</p> <p>Costs related to the foundlings.</p> <p>↓</p> <p>To ensure them with a family outside. To increase their quality of life inside.</p> <p>To pay for the few foundlings kept in the correction homes.</p>	<p>4th</p> <p>INSUFFICIENCY OF INCOMES</p> <p>It is highlighted how the economic necessities of the foundling hospital had always represented an issue due to the large number of duties that the hospital had to accomplish.</p> <p>It is underlined the essential support of the benefactor (through the donations) and of the government (through the elimination of the taxation).</p> <p>It is made a comparison with the present to highlight how in 1898 the donors were disappeared while taxation was imposed to the organization. (in this regard see the list of all</p>	<p>1st</p> <p>Highlighted the prudence with whom the board decides about the hospital necessary improvements. In the following years the ameliorations will continue with the same prudence.</p>	<p>7th</p> <p>NEW NEEDS (Amelioration of the ancient buildings)</p> <p>More funds are needed to ameliorate also other part of the hospital. Despite the board discussed about the new ameliorations, the hospital misses the resources to undertake these works. The president expresses his trust in the philanthropic extraordinary support of those Moral Municipal Institutions that had tradition of noble charity. He also expressed his hope to write about it in the next narrative report.</p>	<p>The private patrimony is discussed at the present time in various chapters.</p>

		<p>the benefactors existed through the centuries)</p> <p>The readers were also informed that in the main church of the city (St. Antonio) there was a box for the donations.</p>			
<p>Expenses for maintenance of the foundling hospital patrimony were necessarily contained.</p> <p>Reduction of the loan with the local Saving Bank by selling a plot of unproductive land (part of the Patrimony)</p> <p>Explanation of why the earnings from rents were actually lower than expected: low productivity of the lands (part of the patrimony).</p> <p>Explanation that the administration had acted to avoid these negative results. However, the loss of two expert member of the board had forced the board to postpone the studies.</p>	<p>Expensive costs related to the reforms and the ameliorations and limited economical capabilities for the hospital.</p>	<p>4th DECREASES It is highlighted that the large number of foundlings hosted in the hospital represented the main cause for the economic difficulties encountered by the organization and contributed to decrease the patrimony of the House of God through the centuries.</p> <p>Description of the economic difficulties encountered by the organization through the centuries.</p>	<p>1st 2nd High expensive costs related to the reforms and the ameliorations (in part extraordinary works) that impacted on the deficit occurred both in the present year and in the previous one.</p> <p>Required extra support to the province for continuing the hospital ameliorations. As the provincial support was not sufficient, but hospital's amelioration could not be delayed anymore, the hospital had to scarify part of its patrimony.</p>	<p>10th 11th ECONOMIC AND ADMINISTRATIVE RESULTS & CREDITS FROM THE RENTS The President explained that, as reported the year before, the issue related to the non-collectable credits still existed. However, a comparison with the year before was made to demonstrate that the situation was considerably improved. Additionally, the board had administered various rents. The President explained that the scrupulous actions related to this issue were driven by prudence.</p> <p>12nd (all chapter) DEFICIT The high deficit</p>	<p>DEFENSE TO SENATORS AND MEMBERS OF PARLIAMENT Due to the fact that the Parliament was going to discuss a specific law that may have negatively affected the foundling hospital's assets and patrimony, the President was accounting the fact that the board had prepared and sent to the members of the Parliament and to the Senator from the Province of Padova a defense to explain the issue and the risks for the hospital.</p> <p>ECONOMIC AND ADMINISTRATIVE RESULTS & PATRIMONIAL</p>

<p>Necessity of expensive ameliorations.</p> <p>Difficult economic situation.</p>				<p>was due to:</p> <ul style="list-style-type: none"> - The “inevitable increment” of the expenses related to the increased number of both internal and external foundlings (due to the lower mortality rate). - The amelioration of the services and of the hygienic conditions. - The economic support to the poor mothers recognizing their babies. - Others. <p style="text-align: center;">↓</p> <p>Numbers are provided to demonstrate the statements.</p> <p style="text-align: center;">↓</p> <p>The President highlighted that, in order to achieve these results, the right number of means were needed.</p> <p style="text-align: center;">↓</p> <p>NECESSITY TO REPAIR Necessity to repair the continuous expenditures in order to not deteriorate completely the, already consumed, private patrimony of the founding hospital.</p>	<p>VARIATION The President explained that the Board had sold some lands and rebuilt a home (both part of the hospital patrimony)</p> <p>RENTS The President explained that, as always, the most relevant income for the hospital was coming from the rents and they were, as always difficult to collect. Despite the results were not as good as the year before, they were anyway satisfying. The board had stipulated 14 new contracts, extinguished one, and was considering, with prudence, to reduce some leases.</p> <p>DEFICIT The President explained that the year before he had informed the Provincial authorities about the dangerous, recurrent, negative situation for the hospital patrimony and that he had asked to carry out the</p>
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				<p style="text-align: center;">↓</p> <p>COMPULSORY PROVINCE'S CONTEST By reporting the specific law, the President asks to the Province a greater support as it should be expected in line with the law.</p> <p style="text-align: center;">↓</p> <p>REFORM OF THE CONTENT'S METHODS It is highlighted that the hospital's board has done its part as expected by the agreements and that nothing else can be asked. The law should be followed as in the other provinces. The statements are documented by reporting the same declarations of the province.</p> <p>MATERNITY DECLARATION False declarations are provided to the founding hospital increasing the number of foundlings that have to be supported by the hospital itself instead of the Province.</p>	<p>necessary remedies.</p> <p style="text-align: center;">↓</p> <p>Unfortunately, despite the careful expenditure (by the part of the hospital), also during the current year there had been a decrease of the hospital patrimony and (even if the loss was reduced with respect to the previous year) a deficit was occurred.</p> <p style="text-align: center;">↓</p> <p>The President recall the already (year before) underlined necessity to repair as soon as possible to the continuous expenditures in order to not deteriorate completely the, already consumed, private patrimony of the founding hospital.</p> <p style="text-align: center;">↓</p> <p>The President expressed his settle faith in the resolution of the issue, in line with the law, appeasing the interest of all the stakeholders.</p>
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				<p>The statements are documented by recalling the charges related to the false declarations.</p> <p>PROVINCE'S FINANCIAL SUPPORT The President demonstrates, recalling the law and the decree that the Province have to support more, (economically) the hospital.</p> <p>NECESSITY TO SAVE THE PATRIMONY After recalling again, the decree, the Presidents speaks of "justice and equity" with respect to the private patrimony of the hospital that is being "squandered". In addition, the President demonstrates, by providing numbers, that in case of dissolution of the private patrimony the expenses for the Province will considerably increase.</p> <p>PROVINCE OF VICENZA.</p>	
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				The President (to corroborate his previous statement) provides the example of the founding hospital of Vicenza that is being supported by it Province.	
NOT DISCUSSED	NOT DISCUSSED	5th THE DISSOLUTION OF THE CONGREGATION Description of the historical reason that produced the dissolution of the Magnificent Congregation, the document provides evidence of how this fact corresponded with the end of the donations and the forgotten of the organization by the part of the citizens.	NOT DISCUSSED	NOT DISCUSSED	NOT DISCUSSED
Slow but progressive ameliorations to the hospital (also economic).	Real, Positive, prudent Progress of “one among the most holy charities” (also economic).	4th STATISTICAL DATA It is narrated about the various inventories of the patrimony occurred through the centuries. This section is the only one where are reported accounting codified discourses.	1st Slow but progressive economic ameliorations to the hospital. 2nd Wrong/misrepresented information, publicly disclosed, about the issues related to the hospital despite the report provided by the	5th STATISTICS The president replied to the statistics conducted by the Ministry explaining that and why they were inaccurate. To clarify the point, it is provided an example. Subsequently are reported the results for the	Statistical data and comparisons with the previous years are reported in a large number of chapters.

		<p>In this regard are reported the first balance sheet and the income statement (1843) and they are compared with those of (1896).</p>	<p>organization to the external upward stakeholders. ↓ 3rd Detailed, chronological reporting of all the various phases related to the hospital amelioration. (representing the extraordinary expenses) ↓ Demonstration that the board was already conscious of its duties and about its high level of responsibility. Consequently, the information publicly disclosed outside the hospital demonstrated that the preoccupation, the request for ameliorations and the implementations already being implemented by the board were actually, highly justified.</p> <p>4th The decreasing number of the foundlings entering in the institute is made by comparing the current date with the year before & with the</p>	<p>year 1898 demonstrating the very high death rate reduction. At the end of this section the president highlighted how these positive results were the demonstration of all the attentions and love that the administration was donating to the foundlings and of the role that this type of institution was accomplishing.</p> <p>6th SUBSIDY FOR IDENTIFICATION Statistic data are reported to corroborate the statements. A comparison is made with the 5 years before.</p> <p>12nd Large part of the statements is corroborated by numerical data or other documents.</p>	
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			average of the 5 previous years. Increment (by comparing with the year of introduction of the norm) of the identity recognition by the part of the mothers. (Highlighting the usefulness of the law).		
Foundlings' admission					
Reduction (with respect to the previous years) of the foundling accepted in the hospital and strict distinction between the municipal and provincial foundlings. Support of poor mothers. Recalled law and agreements among the stakeholders ↓ With a consequent reduction of the expenses (for the hospital) and a moral benefit for the children.	Reduction (with respect to the previous years) of the foundling accepted in the hospital and strict distinction between the municipal and provincial foundlings. Exclusion of non-provincial foundlings (from [provinces of Rovigo and Belluno that were lacking a foundling hospital. Support of poor mothers. Increment of the children recognized by the mothers. Recalled law and agreements among the stakeholders. ↓ With a consequent reduction of the expenses (for the hospital) and a moral benefit for	3rd GENERAL HOSPITALITY RULES It is described how the rules changed through the centuries and about the measures adopted by the congregation to admit only the foundlings (illegitimate babies with unknown parents). It is underlined how since when the hospital become specialized in foundlings the regulation admitted exclusively the foundlings from the city of Padua. On the contrary, the foundlings from the province have been admitted later under a small	4th Demonstration (see statistic section, above) the number of foundlings was decreasing and that the beneficial effect was due to the implementation of an economic support for the mothers. ↓ In addition to the statistics, it was brought the example of another foundling hospital (Udine) to demonstrate that a longer economic support to the mothers should have improved even more the identity recognition rate.	4th EXCLUSION OF NON-PROVINCIAL FOUNDLINGS Along with the reforms related to the sanitary ameliorations, the board rigorously applied the internal rules of the institute, therefore excluding from the support the parturient living outside the city and province of Padua. In this regard, it was highlighted that since January 1895 were already excluded the foundlings coming from the maternity unit and from the provinces of Rovigo and Belluno that, as other provinces, were lacking a foundling hospital. These norms	SUBSIDY FOR MATERNAL RECOGNITION Increment of the beneficial effect related to the economic support of the poor mothers. (Data is provided to demonstrate the statements – Comparison is made with the five years before). ↓ With a consequent reduction of the expenses (for the hospital) and a moral benefit for the children.

	the children.	payment by the part of the villages.		<p>were applied also to preserve the patrimony and to not waist the municipal and provincial support.</p> <p>6th SUBSIDY FOR IDENTIFICATION Benefic effects from the support of poor mothers with an increment of the children recognized by the mothers. And a decrement of the new entrants. (Statistics are reported to corroborate the data).</p> <p style="text-align: center;">↓</p> <p>With a consequent reduction of the expenses (for the hospital) and a moral benefit for the children.</p> <p style="text-align: center;">↓</p> <p>Therefore, is highlighted that it should be important to increase the number of years of support.</p>	
Foundlings & mortality rate & hygienic issues Nurses/wet nurse & syphilis Doctors Extra payments					
The total number increased (both inside & outside the hospital). For each information, the	The total number increased (both inside & outside the hospital) due to the reduced	3rd NUMBER OF FOUNDLINGS It is discussed about the large missing data for the foundlings	4th Increment of the identity recognition. The total number increased due to	8th ILLNESS AND SUBSIDY Expenses for the sick foundlings. INTERNAL	ILLNESS AND SUBSIDY The President explained that while the expenses for the external, sick

<p>comparison was made with the year before.</p>	<p>mortality. For each information, the comparison was made with the year before.</p> <p>Necessity to decrease the number of foundlings kept inside enhancing the relocation of the foundlings outside the hospitals.</p> <p style="text-align: center;">↓</p> <p>It was common knowledge the lower mortality rate for the children hosted outside the hospital.</p> <p style="text-align: center;">↓</p> <p>However, difficulty in relocating them outside due to the increase salary of the external hosting families.</p>	<p>that were being left at the hospital. It is underlined how the number of foundlings increased through the years, to decrease only due to the control to avoid abusive infiltrations and thanks to the foundation of the Foundling Hospital of Rovigo (opened in 1847 and Closed in 1888).</p> <p>A comparison was made with the present time.</p> <p>In this section are reported the few numbers available for the foundlings hosted inside the institute. From the very few data it is possible to observe that a larger number of foundlings were kept outside of the hospital. <i>(This data is in line with the survival rate reported by the author at paragraph "Hygiene and Mortality")</i></p>	<p>the reduced mortality of the foundlings.</p>	<p>PRESENCE OF INFANTS Reduction (compared with the average of the five years before) of the infants.</p> <p>FOUNDINGS The total number increased due to the high reduction of mortality rate.</p>	<p>foundlings were the same that the year before, there had been an increment of the foundlings treated in the hospital. (Number of foundlings and expenses are reported and compared with the previous year).</p> <p>INTERNAL PRESENCE OF INFANTS Little increment (compared with the years before) of the infants. Temporary increment of the wages to the wet nurses. (The amount is reported).</p> <p>FOUNDINGS The total number increased due to the high reduction of mortality rate. (Data is compared with the average of the five years before).</p>
<p>Necessity of ameliorations</p>	<p>Necessity and implementation of ameliorations</p>	<p>3rd HYGIENE AND MORTALITY</p>	<p>3rd Decrease of the child mortality</p>	<p>2nd CHANGES IN THE STAFF</p>	<p>MORTALITY Further decrease of the mortality</p>

	<p>aimed at improving the sanitary and hygienic services and at ameliorating parts of the building.</p> <p>Activity being carried out. ↓ List of all the amelioration being carried out is reported and numbered at the end of the report.</p>	<p>Discussion of rules, issues and remedies adopted by the Magnificent Congregation through the centuries in order to ameliorate the foundlings' conditions and to decrease the mortality rate.</p> <p>It is explained that the statistics related to the mortality rate of foundlings were not available a part for year 1802 (where the surviving rate for foundlings hosted inside is 8%; while for those hosted outside is 40%).</p> <p>It is reported that the main causes for the high mortality rate were: Hygienic The immobility of children. The scarce number of wet nurses.</p> <p>It is highlighted how, in order to decrease the death rate, all the dispositions being approved were aimed at re-locating the foundlings outside the</p>	<p>among infants.</p> <p>2nd 3rd Amelioration of the internal service under the supervision of the old and new Board/Doctor.</p> <p>Listed in a chronological order at the 3rd paragraph.</p> <p>4th Expenses to compensate the wet nurses that had contracted syphilis. Highlighted that these expenses had been carried by using the few resources of the foundling hospital. ↓ Underlined that: -In the foundling hospital of Milan, the cases were more and were increasing. (Provided as an example). -The board was working to reduce at minimum these unfortunate cases.</p>	<p>REGULATION Increased the control to avoid syphilis.</p> <p>HYGIENIC MEASURES Thanks to the initiative of a board member and of the doctor the hospital was provided with the instrument to examine the wet nurses and to immunize the infants.</p> <p>DIFFERENT MEASURES Crockeries and bed frames were all substituted with iron to increase the hygiene. Renovation of the specific rooms for infective foundlings.</p> <p>5th MORTALITY The result of the sanitary ameliorations and the increment of the personnel was a large decrease of the death rate among the newborns. In the section 5th "statistics" they explained the computations. ↓ (see "5th STATISTICS")</p>	<p>rate among infants. (Data is provided to demonstrate the statement).</p> <p>NANNIES CONTACTING SYPHILIS The strict controls by the part of the doctor and the application of the norms by the part of the sanitary personnel, lead to excellent success: not a single infection occurred. ↓ The President highlights that not even in the best Italian foundling hospitals this good result has been achieved.</p>
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		<p>institute.</p> <p>It is underlined that cases of the contraction of syphilis by the nurses existed since 1592. Various examples are reported with the expenses played by the organization to provide a cure.</p> <p>The hospital was provided with a teacher to control the nurses.</p> <p>Despite the number of wet nurses was low, in order to reduce the expenses in 1663 the period of breastfeeding was decreased from 16 to 14 months.</p>		<p>NANNIES CONTACTING SYPHILIS</p> <p>The strict application of the new norms reduced at the minimal level the infections.</p> <p style="text-align: center;">↓</p> <p>Therefore, the expenses reported in the current year were referring (a part for 1 case) to the years before.</p>	
	<p>The board is considering increasing the wages of the external wet nurses so to allow to more foundlings to be raised outside the hospital.</p> <p>Amelioration diet of wet nurses and foundlings.</p> <p>Implementation of the Gartner Method.</p>	<p>3rd WAGES OF THE WET NURSES AND KEEPERS</p> <p>It is discussed about the increase (through the years) of the wages for the wet nannies and the external keepers.</p>	<p>3rd</p> <p>Increased of the wages of the external wet nurses so to allow to more foundlings to be raised outside the hospital.</p> <p>Implementation of the Gartner Method (very expensive).</p> <p style="text-align: center;">↓</p> <p>The method was abandoned because it did not provide the</p>	<p>2nd CHANGES IN THE STAFF REGULATION</p> <p>Increment, if possible the salary of nurses and wet nurses.</p>	

		<p>3rd MEDICAL ASSISTANCE It is underlined how since the ancient times the Foundling Hospital was provided with a doctor and a surgeon (<i>see "Administrative norms – Agents and salaried"</i>).</p> <p>Description of the actions adopted by the Magnificent Congregation highlighting how the selection of the doctor was seriously evaluated.</p> <p>It is described all the personnel that was hired and that was operating to support the well-functioning of the institute.</p>	<p>expected results.</p> <p>2nd Specifically, appointed doctor – member of the board.</p> <p>3rd It was employed an additional doctor.</p> <p>Increment of the doctor's salary.</p>	<p>2nd EXAMINATION BOARD FOR THE SELECTION OF THE DOCTOR Thanks to the examination commission.</p> <p>CHANGES IN THE STAFF REGULATION Confirmed the increment of the doctor's salary.</p> <p>8th INTERNAL PRESENCE OF NANNIES Increment on the internal wet nurses.</p>	<p>INTERNAL PRESENCE OF NANNIES Increment on the internal wet nurses. (Comparison is made with the year before). The President highlighted how, despite their number, the service had always been regular because of the remarkable technical improvements.</p>
Relocation of the foundlings outside the foundling hospital					
	<p>Necessity to decrease the number of foundlings kept inside enhancing the relocation of the foundlings outside the hospitals.</p> <p>↓</p> <p>It was common knowledge the lower mortality rate for the children hosted outside the</p>	<p>3rd BELONGING INTERRUPTION Description of the rules related to the foundlings that had left the hospital. Here is considered again the topic of the dowries.</p> <p>1st THE CHANGE OF LOCATION It is explained</p>	<p>3rd Prudent relocation outside the foundling hospital of the infants.</p> <p>(DOWRIES ARE NOT DISCUSSED)</p>	<p>8th SPECIAL SUBSIDY Payment for teaching a job and hosting two foundlings externally. (The amount is provided).</p> <p>LEGITIMATE CHILD Four children were discovered being legitimate sons. The</p>	<p>SPECIAL PAYMENTS The President highlighted that as in the year before there had been a payment for teaching a job and hosting two foundlings externally. (The amount is provided).</p> <p>LEGITIMATE CHILD</p>

	<p>hospital. ↓ However, difficulty in relocating them outside due to the increase salary of the external hosting families by the part of the other foundling hospitals of the area. The foundling hospitals of Ferrara, Verona, Venezia are reported.</p>	<p>that due to the large number of foundlings and consequently in relation to the hygienic conditions the Magnificent Congregation provided to relocate the foundlings in a more appropriate structure.</p> <p>Are reported the expenses and it is underlined the important role of the public charity.</p>		<p>foundling hospital was acting to return them with their real identity.</p> <p>RECOGNITION The number of babies recognized by the parents was similar to the year before.</p> <p>RETURNS A little less numerous than the year before were the foundlings returned to the hospitals from the hosting families.</p>	<p>The four trials started the year before by the foundling hospital in order to allow to four legitimate babies to be recognized with their real identity was won by the hospital.</p> <p>RECOGNITION The number of babies recognized by the parents was increased with respect to the year before.</p> <p>RETURNS There had been an increment (with respect to the year before) of the foundlings returned to the hospitals from the hosting families.</p>
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Control of the foundlings relocated outside the foundling hospital

	<p>Despite the praiseworthy surveillance by the part of the mayors of the villages where the foundlings are hosted, the board is willing to increase the external control over the foundlings to avoid potential sad episodes.</p>	<p>3rd EXTERNAL ALLOCATION AND VISITS Discussion of rules, issues and remedies adopted from an historical perspective.</p> <p>3rd WORKS AND SURVEILLANCE It is explained how the foundlings' girls were trained for sewing the silk by teachers</p>	<p>2nd External surveillance.</p> <p>3rd Establishment of external committee for the foundling surveillance in addition to already active surveillance made by the local authorities in the various villages (Mayors, Doctors and Priests).</p>	<p>2nd CHANGES IN THE STAFF REGULATION Norms to ensure the safety of the external foundlings. Increment of the salary of the external wet nurses.</p> <p>NEWSLETTER TO THE MAYOR & RECORD BOOK FOR FOUNDLINGS' KEEPERS</p>	<p>FOUNDLINGS' SUPERVISION The surveillance of the foundling took place, as the years before through: the local authorities in the various villages (Mayors, Doctors and Priests), the external committee and the random controls by the part of the board members. In addition, the doctor was</p>
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		<p>appointed by the congregation.</p> <p>It is described how appointed personnel were hired to control and protect the girls hosted outside the foundling hospital.</p>	<p>4th In addition to the controls explained at chapter 3rd, it is highlighted the additional control, deliberately random and unexpected, made by the same members of the board (the specific name of a board member – lawyer – is provided).</p>	<p>By the part of the Foundling Hospital to increase the foundlings' safety.</p> <p>8th ORDINARY OPERATION</p> <p>EXTERNAL FOUNDLINGS' SURVEILLANCE The surveillance of the foundling took place, as the year before through: the local authorities in the various villages (Mayors, Doctors and Priests), the external committee and the random controls by the part of the board members.</p> <p>↓ The controls confirm the good treatments that the foundlings receive (as highlighted the year before) In addition, he provides an example reporting about a report received by the mayor of a village in the province.</p> <p>EMIGRATION ABROAD A further example provided by the</p>	<p>appointed to make controls in some villages with satisfying results.</p>
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				President is made by reporting about the letters, by the part of the external keepers, for asking to bring abroad with them the foundling under their custody.	
NOT DISCUSSED	5 foundlings (as the year before). However, expenses for the hospital (in order to keep the foundlings in the correction home) are very high. ↓ Reported the law that entitles the hospital to ask the Italian Government to pay these expenses.	3rd (FOLLOWS “WORK AND SURVEILLANCE”) It is reported about the missing data related to punitive measures for children recalcitrant to the good advices. The author explained how the only data available was related to two correction rooms, and was referring to relatively recent years.	4th 3 girls and 5 boys’ foundlings. However, as the year before the hospital had asked to the government to pay for the expenses (reporting the law) in the current year the government had paid for them. (Is again reported the law).	8th RECOVER IN CORRECTION HOMES A total of 5 girls (2 already existing) and 3 boys (2 already existing). Expenses and places are reported. PENAL PROCEDURES 2 Foundlings.	RECOVER IN CORRECTION HOMES A total of 3 girls (already existing) and 6 boys (2 already existing). Expenses and places are reported. PENAL PROCEDURES 1 Foundling for which the hospital had asked to the government to pay for the expenses.
Personnel endorsement					
Management/Board attention and care to solve the various issues (two board members specially recalled for their competences). It is underlined the regularity of the services provided through the year.	Management/Board attention and care to solve the various issues. Despite the changes in the personnel the hospital services remained constant. ↓ Compliments to the administrative personnel.	5th THE CONGREGATION THE POSITION THE PRIOR Historical description of the structure of the Magnificent Congregation (that represented the Board), the duties of its members and the norms that disciplined them.	1st Management/Board attention and care to solve the various issues. 2nd The management is completely satisfied with its work. The management defends its work from the wrong and unfounded	2nd HYGIENIC MEASURES It thanks a board member (Prof. Maggia) and the doctor (Dott. Smaniotto). 5th STATISTICS At the end of this section the president highlighted how these positive	NANNIES CONTACTING SYPHILIS It thanks the doctor and the personnel (see the section CONCLUSION, below)

	<p>Appointment & internal promotion of administrative personnel.</p> <p>↓</p> <p>Relevant for this research are: New general manager -Silvio De Kunert New accountant- Eugenio Spada.</p>	<p>ADMINISTRATIVE NORMS – AGENTS AND SALARIED</p> <p>Historical description of the paid personnel and of their duties.</p>	<p>judgments of the external stakeholders “public”.</p> <p>The Presidents congratulates with:</p> <p>1st All the personnel working in the hospital.</p> <p>3rd Is recalled the name of the previous president that had started the ameliorations. Other members of the board are recalled by name and activity.</p> <p>4th Is recalled the fact that the entire employee with care and energy had assisted and cooperated with the board with the result that despite the extraordinary reforms the hospital service was remained praiseworthy regular.</p>	<p>results were the demonstration of all the attentions and love that the administration was donating to the foundlings and of the role that this type of institution was accomplishing.</p> <p>CONCLUSION The Presidents congratulates with all the personnel working in the hospital. Special thanks are expressed for Silvio De Kunert and Dr. Smaniotta.</p>	
Conclusion – main themes					
<p>Summary of the main points.</p> <p>↓</p> <p>Regular execution of the hospital activity.</p> <p>Persisting of</p>	<p>Constant improvements and ameliorations of the hospital.</p> <p>↓</p> <p>However, to achieve these</p>	<p>The conclusion (as explained by the same author) reports the list of what the authors had demonstrated in the previous five</p>	<p>4th The President prizes all the administrative personnel.</p> <p>↓</p> <p>Therefore, despite the</p>	<p>12th The President: - highlights that he provided “evidence of the facts” and “equity” about the “absolute</p>	<p>The President: - thanks all the colleagues of the board, the general manager/secretary of the board, the doctor and</p>

<p>economic issues.</p> <p>Constant improvements and ameliorations.</p> <p>The Board is working to improve it further.</p> <p>However, to achieve these results there is the need of the external economic support of the Province.</p>	<p>results it is needed the cooperation of the external authorities to ameliorate the legislation in favor of these institutions.</p> <p>(After the conclusion is reported an appendix summarizing the main point related to the hospital's ameliorations).</p>	<p>chapters.</p> <p>↓</p> <p>The list is numbered.</p>	<p>ameliorations taking place in the hospital, the hospital activity had been regular.</p>	<p>necessity" to protect the hospital</p> <ul style="list-style-type: none"> - highlights his trust in the prompt action of the Province - recalls the always diligent respect of the law by the part of the Province - prizes all the board for its "prudence and wisdom" - signals to the public administration the "meticulous, active and diligent" work of all the members of the hospital - signals to the public administration the "truly knowledgeable" work of the secretary: Silvio De Kunert; and of the doctor: Ettore Smaniotto that "represents, without exaggerations, the keystone of the administrative-sanitary performance of the hospital". 	<p>all the employees that cooperated with him during his presidency</p> <ul style="list-style-type: none"> - wishes to the next President to completely define the relationship of reciprocal interest with the Province that, he was sure, did not wanted to impede or delay the resolution of the topics related to the hospital, as the Province itself had supported sacrifices for the hospital.
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**Accountability by the accountable self. The case of
Leone Wollemborg**

Eleonora Masiero

Abstract

In 1883 Leone Wollemborg established the first rural credit cooperative in Italy, based on a German model. By 1889, there were 40 rural credit cooperatives in Italy. This historical study used archival material to explore, through an accountability lens how the founder, Wollemborg, discharged hierarchical and informal accountability to the two main groups of stakeholders: wealthy citizens and poor farmers. Wollemborg's success in establishing the rural credit cooperative model was due to not only how he responded to specific socioeconomic needs but also how he practised accountability. Wollemborg's aptitude for transparency and ethicalness guided his subjective construction of accountability. His pervasive use of socialising accountability and his practice of making internal reports available to the general public were key to enhancing stakeholders' participation, identity and collaboration. This research highlights and facilitates understanding of the role played by the accountable self's attitudes in developing and intertwining hierarchical and informal accountability in establishing new organisations, in this case credit cooperatives.

Keywords

accountability, accountable self, rural credit cooperatives, accounting history, Leone Wollemborg

1. Introduction

This historical study, based on archival material and using an accountability lens, examines the introduction and expansion in 19th century northern Italy of a German type of small financial institution, the rural credit cooperative. The focus is on the key role played by the founder, Leone Wollemborg (from now, Wollemborg), a local economist and landowner. The underlying assumption is that the positive reception and expansion of these credit cooperatives in the initial stage were facilitated by (in addition to matching the organization's characteristics and the social/economic context's needs) the way in which Wollemborg, as an accountable self, practised accountability. The viewpoint of Roberts (1996, p. 42) that "accountability has a key role in making the self visible, both to self and others" implies that, by providing accountability, a person has to acknowledge and describe his or her conduct to others, interacting with them and being subjected to their external scrutiny. Therefore, the overarching question of this paper asks: "How did the accountable self use accountability to expand a new organisational model?"

In this paper, accountability is conceived as involving "varied social practices" (Roberts, 1996, p. 40). Accordingly, based on Sinclair (1995, p. 219) "accountability is subjectively constructed and change with context". Based on McKernan and MacLulich (2004, p. 356), the role played by the "ethical impulse" of the person providing an account, which reinforces the accounting practice, is acknowledged in this paper. From this perspective, accountability may be defined as "the capacity and willingness to give explanations for conduct" through an intertwining of narration and calculation (Boland and Schultze, 1996, p. 62). Accordingly, while accountability and accounting are historically related concepts (Bovens *et al.*, 2014), accounting may be defined as a "codified discourse" (Llewellyn and Milne, 2007) or a "technique" (Roberts, 1996, p.

41) with “an ineradicable moral dimension” (McKernan and MacLulich, 2004, p. 328) playing a role among the different forms of accountability practised by the subject.

The paper commences by portraying the socioeconomic context where accountability took place and by describing the distinctive characteristics of the new organizational model: rural credit cooperatives. Subsequently, to address the overarching research question, the analysis is framed through the accountability literature and broadly divided into two steps. First, following Bovens (2010, p. 952), accountability is inspected as a specific social relation occurring between an actor and a forum. The accountability relation is qualified by three elements: an actor feeling “obliged to inform the forum about his or her conduct”; the opportunity, for the forum, to ask questions about the information provided by the actor; and the possibility, for the forum, to judge the actor’s conduct. Based on Bovens (2010) the accountability relation is examined by asking three questions. In this paper, they are formulated as: “Who was the accountable self, Leone Wollemborg?”, “Why did Wollemborg feel accountable?” and “To whom was Wollemborg accountable?” Second, attention moves to the social practices related to accountability (Roberts, 1996) by inquiring: “Which form of accountability was practiced by the accountable self?”

The relevance of undertaking historical studies of organizations has been underlined by authors such as Ritson and Parker (2016), Parker (2014), Guinnane (2011) and Gomes *et al.*, (2011). Ritson and Parker (2016) and Parker (2014) presented historical cases with the explicit aim to provide lessons useful for the contemporary period. Referring to microfinance institutions, Guinnane (2011, p. 78) highlighted how “the 'best' way to undertake a certain kind of lending surely differs across time and space, but understanding the features that enhanced or impeded success in one place can only help in understanding the problem in another”. Consequently, reconsidering through an accountability lens a case of successful establishment of a new type of financing

institution may hold contemporary relevance because “as time unceasingly transforms the present into the past it does so without erasing its relevance” (Gomes *et al.*, 2011, p. 399). Accordingly, it is interesting to study through an accountability lens the initial role played by the founder of the Italian rural credit cooperatives because of the governance structure of these organizations. As rural credit cooperatives were characterized by internal democracy, and by mutual, unlimited support among each organization’s members, this type of credit institution could only accept a limited number of participants living in the local territory. Therefore, external support was required from a different group of stakeholders, the wealthy part of the society and the rich landowners to open and lead new rural credit cooperatives in other territories.

This paper augments economic history research on credit cooperatives, and the accounting history literature relating to banking, particularly by investigating local time-specific accountability. Previous economic history studies focused on these types of credit cooperatives to examine reasons behind their success or, on the contrary, ineffectiveness in other European countries (Colvin and McLaughlin, 2014; Garrido, 2007; Guinnane, 1994; Guinnane and Henriksen, 1998); to observe their evolution over time and to study their characteristics (Guinnane, 2001; Guinnane, 2003; Guinnane, 2011; Leonardi, 2012). The research seeks to augment the literature relating to credit cooperatives in a historical context by adopting an accountability lens. Previous accounting history papers about banks and other financial institutions have mainly focused on the role of accounting practices and regulation (Abeysekera, 2005; Barnes, 2007; Barnes, 2011; Barnes, 2014; Keneley, 2008; Rammal and Parker 2013; Walker, 1998). However, the German credit cooperatives and the role of the accountable self in enhancing new forms of credit institutions remain unexplored. The paper contributes to prior accounting history studies about banking by portraying a new unexplored setting (rural credit cooperatives) and by deepening focus on the role played by the accountable

self's attitude in practicing different forms of accountability aimed at enhancing the active participation of internal and external stakeholders in a new type of democratic credit organization.

The study is structured as follows. Section two presents the setting of the case study by describing the 19th century northern Italian socioeconomic context and the key characteristics of the German credit cooperatives. Section three examines accountability literature relevant to a conceptual framework. Section four explains the methodology, while section five describes the findings. Discussion and conclusions are provided in section six.

2. Social and economic context

The main setting where the accountability relation and practices took place was Italy and France. Initially, the accountable self, Wollemborg, enacted his accountability in a small rural village, Loreggia, located in the province of Padua (near Venice) in the Veneto region in northern Italy. Immediately after, accountability was enacted at Italian level and was extended in both time and space, reaching France in 1889. The time frame considered is the second half of the 19th century. The analysis of the accountability discourses focuses specifically on the period 1883–1889. Year 1883 corresponds to the date when Wollemborg introduced the first Italian rural credit cooperative in Loreggia, and started to account for his activities and objectives. Year 1889 corresponds to the date when Wollemborg participated at the “Exposition Universelle de Paris”, to present his activity and to provide the results achieved by the 40 rural credit cooperatives that had been established in Italy during those six years (section 5.2.1.2). In that occasion, Wollemborg received the golden medal of the conference. The 17th April 1890 Wollemborg was again in France, Mentone, to speak at the congress of the French urban

credit cooperatives where he recalled his previous conference in Paris and where he accounted, once again, for his activity.

2.1 The Italian reign

At the end of the 19th century, Italy was a new, heterogeneous country resulting from the union (between 1860 and 1870) of the previous states of the peninsula. Most of the Italian population were illiterate (Daniele and Malanima, 2011). The various regions had different administrative, political and institutional traditions, and 97.6% of the population spoke not the Italian language but a large number of different idioms (Detti and Gozzini, 2000, p. 272). Most of the population lived in the rural areas, and poverty was widespread. From an agrarian perspective, despite the differences among the various regions, most of land was owned by aristocratic landowners and most of the agricultural production was aimed at self-consumption. The new reign adopted a centralized political and administrative structure with the aim to increase the control over the different areas and to develop a homogeneous administrative apparatus. To collect information about the social and economic conditions of the rural population, the Italian Parliament (Law n. 3730, 15 March 1877) commissioned, to 12 commissioners, an agrarian enquiry, also known as “Inchiesta Jacini” after the name of the president of the commission (Paoloni and Ricci, 1998).

2.2 The rural population in Veneto

Part of the Italian reign since 1866, the Veneto region (northern Italy) was largely an agricultural economy where the few industries, located in the area of Vicenza, were integrated and harmonized within the predominantly rural context (Lanaro, 1976). The

rural population comprised mostly farmers (Lazzarini, 1998). Despite the differences among the various provinces of the Veneto region, poverty was normal. Landowners' absence, a lack of investment, and the crisis of the 1880s further worsened the situation. In the report prepared for the agrarian inquiry "Inchiesta Jacini" (see section 2.1), the commissioner for the Veneto region, Emilio Morpurgo (1882), explained that in the province of Padua (where Loreggia is situated), large landed property was common and small and medium tenants were numerous. The farmers were mostly paying the rental fees to the landowners in kind. The poor rural population's farmhouses were humble, and because of poor diet (comprising mostly poor-quality corn) and food shortages, pellagra disease was endemic and particularly common in the area. The small village of Loreggia had a population of 3000 citizens in 1883; most of these were tenants, with a minority of landowners (Wollemborg, 1883, p. 3). Loreggia was characterized by highly-fragmented landownership, poor soil fertility, the absence of rich landowners and the issue of usury (Ardoino, 1896b, p. 561). Usury represented a strong and increasing problem at that time (Ardoino, 1898a). It was affecting the poor population of the Veneto region, both, in the urban centres and in the rural areas and its form was slightly changing from village to village (Morpurgo, 1882). On an average, however, the very high interest rate imposed by the usurers was eroding the poor farmers' properties and increasing the impoverishment of the rural population. Between 1887 and 1897, the district of Camposampiero (of which the village of Loreggia was part) had the highest annual mean of expatriation in the Veneto region (Zalin, 2013, p. xvi). In the second half of the 19th century, the city of Padua produced various studies of agricultural economy. Among the researchers, Antonio Keller, leading professor of agriculture at the University of Padua (Soper, 2013), presented an academic discourse in 1882 about the conditions of the rural population and the credit issue in the Veneto region, highlighting how, similar to Morpurgo, he believed that the entire population (state, provinces,

municipalities, privates, landowners, as well as the poor) had to cooperate to solve the credit problem (Keller, 1882, p. 19).

2.3 Credit issue and previous attempts to solve the shortage

With respect to credit, the poor rural population working in Veneto's rural areas were mostly unable to borrow money from banks, because lending was perceived as too risky. This resulted in stagnation, for lack of investments, and the increasing plague of usury as the main source of finance for the poor farmers. Finance was provided by the same landowners, pawnshops and usurers. To solve the credit problem, the Austro-Hungarian Empire established saving banks in 1822. However, the commercial, manufacturing and agricultural sectors remained largely excluded from the possible benefits because these institutions directed their support mainly to the public sector (Zalin, 1978). A new flow, with respect to credit, was initiated in the 1860s by a key personality, Luigi Luzzati. Born in Venice on 1 March 1841, Luzzati was initially professor of political economy in Milan, and professor of constitutional law from 1866 at the University of Padua, and later at the University of Rome. He was an economist, and a member of the Italian Parliament and of the Italian Senate. Understanding the need for a different type of credit institution, Luzzati studied the cooperative organizations abroad and, in 1864, instituted in Lodi (a city of approximately 20 000 inhabitants located in northern Italy) the first urban credit cooperative, based on the German Schultze-Delitzsch model. This type of credit cooperative (located for the most part in the urban areas) responded effectively to the needs of the middle class (Zangheri, 1978) and to the wealthy rural population, leaving the credit issue and the plague of usury affecting the poorest part of the rural population unsolved (Lanaro, 1976; Marconato, 1984; Zalin, 2013).

2.4 The German credit cooperatives

In the mid-19th century, two Germans - Hermann Schultze-Delitzsch (1808-1883), from the 1840s and Friedrich Raiffeisen (1818-1888) from the 1860s - founded, in Germany, the German credit cooperatives “based on the concept of mutual self-help” (Leonardi, 2012, p. 54) with the aim of providing an answer to the credit problem affecting poor populations excluded of bank loans. In the years after, the two strands of credit cooperative spread through Europe. Inspired by Christian values, Raiffeisen, who had a profound knowledge of the agricultural sector and of the issues related to usury, promoted the establishment of credit cooperatives for the rural villages (Zalin, 2013). In contrast to the Schultze-Delitzsch cooperatives, Raiffeisen’s associations were structured to respond to the credit needs of rural society and to solve the issue of usury. The “Raiffeisen-style cooperatives had only nominal shares and paid no dividends to members; any profits in a business year were placed in a permanent reserve fund” (Banerjee, *et al.*, 1994, p. 502). The loans had different lengths and were easily renewable, and the interest rate was established by the family men’s assembly at the start of each year (Zalin, 2013, p. xxi). Further, Raiffeisen’s credit cooperatives were characterized by unlimited liability. Therefore, in case of the cooperative’s failure “any creditor could sue any former member for an amount up to the total value of that member’s wealth” (Guinnane, 1994, p. 46). The originating principle of Raiffeisen’s credit cooperatives lay in convincing the elites of each village to lead associations of family men tied by joint responsibility and unlimited liability (Zalin, 2013, p. xxi). Following the Raiffeisen credit cooperatives’ principles, on 20 June 1883, Wollemborg founded in Loreggia the first rural credit cooperative in Italy, based on Raiffeisen’s model.

3. Accountability: a conceptual framework

Human social activities take place in a specific time and place, and are constantly repeated by the social actors who, through interaction, continuously monitor their own and the other members' actions (Giddens, 1984). Expressing human relations from an accountability perspective Willmott (1996, p. 23) observes: "Human beings are continuously involved in making and giving accounts to others, and to ourselves, about who we are, what we are doing, etc. This universal aspect of accountability is a condition of our participation in any social world". As organizations consist of people, all the internal and external stakeholders play a role because they not only are "affected by companies but they in turn affect companies in the same way" (Solomon and Solomon, 2004, p. 23). Similarly, as the stakeholders may hold different interests and power relations with respect to the organization, they may also be expecting different types of accountability. Therefore, as observed by Solomon and Solomon (2004, p. 2), while the corporate ownership structure strongly influences the corporate governance systems, "many other factors affect corporate governance, including legal systems, cultural and religious traditions, political environments and economic events". Part of the governance (Keasey and Wright, 1993) concept of accountability changes with respect to the different historical and social contexts in which it is embedded (Killian, 2015; Willmott, 1996) and is dependent on the person responsible to discharge it because, despite adhering to the technical procedures, personal emotions are involved (Sinclair, 1995, p. 219).

Among the different perspectives through which accountability can be disentangled, Bovens (2010) and Bovens *et al.* (2014) distinguished two concepts of accountability. The first concept defines accountability as a virtue, while the second explores accountability as a specific social relation (or mechanism). A social relation between two or more persons can be classified as one of accountability when the people involved

can be distinguished as either feeling obliged to provide information about conduct or entitled to listen to, ask for or judge the information received. This second concept of accountability focuses on the institutional “relationship between the actor and the forum” (Bovens, 2010, p. 952). This perspective allows disentangling the different roles played by the actors involved in the accountability relation. Following Bovens (2010, p. 953) discourse, “accountability relations can be classified on the basis of three questions”: 1) “To whom is the account to be rendered?”, 2) “Who should render account?” and 3) “Why the actor feels compelled to render account?” The first question focuses on the type of forum involved in the accountability relation. The second question relates to the actor that is providing accountability. The third question investigates the “nature of the relationship” (Bovens, 2010, p. 953), inspecting the reason why the person feels the need to account to his or her forum.

Another perspective through which accountability may be conceptualized is provided by Roberts (1996) who highlighted how accountability involves social practices bearing consequences for the individuals involved and shaping their relation. Roberts (1996, p. 40-42) distinguished the accountability practised within an organization between the “formal hierarchical accountability”, taking form mainly through the accounting practices (conceived as a technique) and the “informal accountability” where lateral, face-to-face communication takes place. In both forms of accountability, identity and power are important elements. Roberts (1996) described accounting as a form of disciplinary power. Therefore, hierarchical forms of accountability foster the identity of the accountable self that becomes the subject of external scrutiny and that is exposed to potential judgment. This visibility realizes an “individualized sense of the self” (Roberts, 1996, p. 55) where, by accounting for his or her actions, the subject separates himself or herself from the other individuals. Contrastingly, the socializing form of accountability involving lateral, face-to-face relationships fosters interdependence and

solidarity among the members of an organization and encourages a collective sense of identity. Through this form of accountability, people socialize and interact as peers, deepening their bonds. As Roberts (1996, p. 51) highlighted, the two forms of accountability are “interwoven and mutually dependent” and need to be related with each other in order to foster dialogue as an accountability practice.

4. Methodology

4.1 Data source

This historical study, based on archival material, uses both primary and secondary sources and relies on Schott’s (1990) quality control criteria for evaluating the documentary sources and for classifying them with respect to authorship (personal or official) and type of access. Following these criteria, Appendix A lists and describes the primary sources written by Wollemborg (the accountable self). As Appendix A distinguishes each discourse of Wollemborg (even when included in a single document), in section 5, when reporting or referring to Wollemborg’s discourses, the author cites the list in Appendix A.

As this study is focused on the accountability produced by the accountable self to enhance a new organizational model, the time frame (1883-1889) considered for collecting and analysing his accountability discourses is based on the early stages of his activity. The period commences in 1883, when Wollemborg founded the rural credit cooperative of Loreggia (the first in Italy) and began popularizing this type of organization at local level. The study concludes in 1889, when the Wollemborg went to France to attend the *Exposition Universelle de Paris* (International Exposition of Paris) to present the results achieved at that time. In addition, a discourse presented in France, the year after (April 1890) it is also analysed. The time frame (1883-1889) also

corresponds to the first term in which Wollemborg was president of the rural credit cooperative of Loreggia.

It should be noted, however, that the documents written by Wollemborg, considered and studied for this research, cover a larger period (1878-1929). These documents include eight letters that Wollemborg wrote to Luigi Luzzati (the Italian founder of the Schultze-Delitzsch cooperatives) and the extracts of two letters written by Raiffeisen (in years 1883 and 1884) and addressed to Wollemborg. These letters were provided in a collection of various writings of Wollemborg published in 2013 by Ecra. The eight letters that Wollemborg wrote to Luzzati were selected (by Ecra) from 42 letters as the content was related specifically to the rural credit cooperatives (Wollemborg, 2013, p. 148). Finally, as explained by Marconato (1984, p. 46), most of the letters exchanged between Wollemborg and Raiffeisen have been lost. Therefore, the author of this paper considered exclusively the two extracts provided in the book published by Ecra and already translated from German to Italian. The complete list of Wollemborg's documents considered for this study is presented in Appendix A.

4.2 Analytical framework

Accountability literature provides the conceptual framework to address the overarching research question: "How did the accountable self use accountability to expand a new organizational model?" Figure 1 presents the analytical framework developed for this research. The analysis is broadly divided into two steps: first, the accountability relationship between the accountable self (Wollemborg) and the receiver of his discourse is examined. Second, the form in which the accountable-self practiced accountability is studied.

At first, following Bovens (2010), the accountability relation is inspected through three questions: “Who was the accountable self, Leone Wollemborg?”, “Why did Wollemborg feel accountable?” and “To whom was Wollemborg accountable?” In this first step, both secondary and primary sources are adopted. While the secondary sources served to select the primary sources, both are employed to describe the sociohistorical context and the stakeholders involved in the accountability relation.

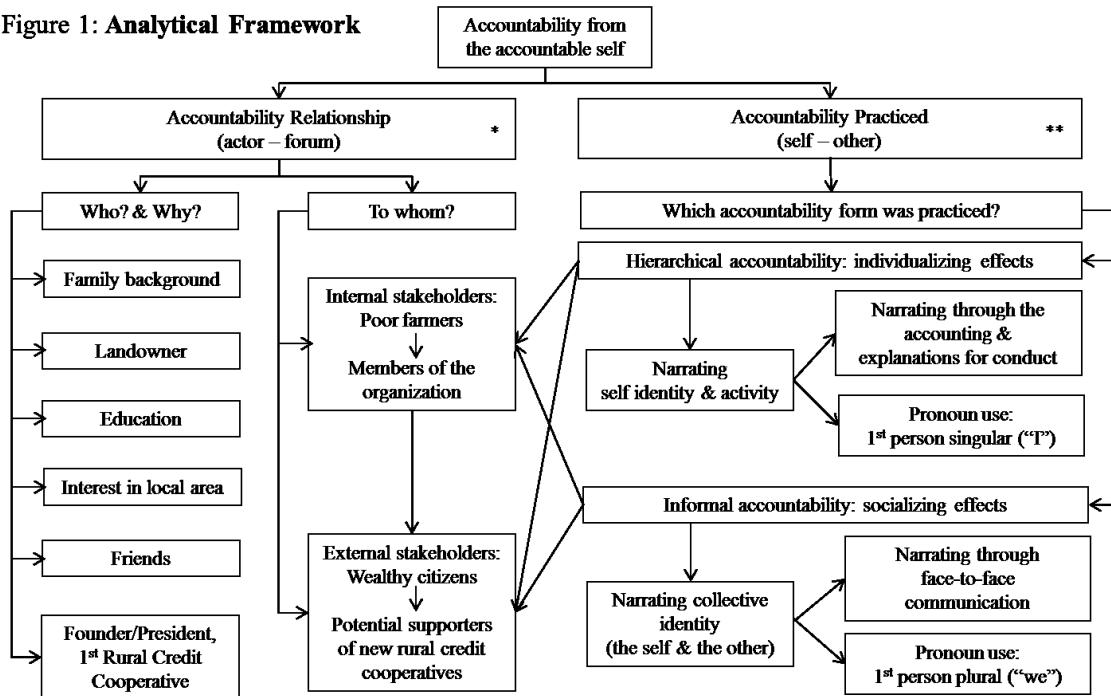
As a second step, the analysis moves to investigate the form of accountability (hierarchical/individualizing or informal/socializing) practiced by the accountable self (Roberts, 1996). This time the question is formulated as: “Which accountability forms were practiced by the accountable self?” In this step, the primary documentary sources become the object of the analysis. These texts were distinguished with respect to the stakeholders who were the object of the accountability (internal stakeholders – members of the rural credit cooperative of Loreggia, or external stakeholders – wealthy citizens potential supporters of the new rural credit cooperative). Kohlbacher (2006), Krippendorff (2013) and Merkl-Davies *et al.* (2011) were considered for structuring, defining and developing the text analysis adopted in this research. As the focus of the analysis was to explicate the accountability practices, the analysis of the texts’ content was not aimed at translating the text in quantitative measures, but at allowing the latent content in the discourses to emerge. Therefore, the contents of the documentary sources were qualitatively analysed. The methodological proceedings for undertaking a qualitative content analysis provided by Kohlbacher (2006) were followed as guidelines. The objective of the analysis was to interpret the meaning of the words in relation to the sentences and to the whole text. For these reasons, the coding of the texts was carried out manually. The categories for the coding were deduced from the conceptual framework of Roberts (1996). Therefore, the coding of the texts considered different units of analysis. The unit of analysis was an individual word within a sentence when

searching for the use of the personal pronouns adopted by Wollemborg. The unit of analysis was a paragraph when looking for accounting numbers and was a sentence when searching for explanation of conduct.

When searching for forms of hierarchical accountability and its related individualizing effects, the documents were analysed by searching for accounting data, for justification of conduct and for discourses where the personal pronoun used by the accountable self was the first-person singular (“I”). When considering informal accountability and its related socializing effects, the documents were analysed by searching for instances where the accountable self was giving voice to his stakeholders or enacting a dialogue with them and where discourses were stated in the first-person plural (“we”). Additionally, the way in which the documentary sources were conveyed to the stakeholders at that time was considered (i.e., oral, where the transcribed version was made available, or written).

In section 5.2, the content of the documentary sources is presented and described by distinguishing with respect to the form of accountability (hierarchical/individualizing or informal/socializing) enacted by the accountable self (Roberts, 1996). For each form of accountability, a further distinction is made with respect to the stakeholders who were the object of the accountability (internal stakeholders or external stakeholders).

Figure 1: Analytical Framework



Key: Based on Bovens (2010)*; Roberts (1996)**

5. Findings

5.1 What is the accountability relationship between the self and the “other”?

5.1.1 Who was the accountable self, Leone Wollemborg?

5.1.1.1 Leone Wollemborg: the early years

The first of four children, Wollemborg was born in the city of Padua on 4 March 1859 into a rich Jewish family of German origin. His mother’s named was Giuseppina Jung. His father, Joseph Wollemborg, graduated in medicine from the University of Padua. However, he never practiced the medical profession as he was a usurer (Marconato, 1984, p. 28). In 1870, Joseph Wollemborg bought a large country residence (Villa

Polcastro) situated in a village, named Loreggia, in the province of Padua. Through this acquisition the Wollemborg family became aristocratic and Joseph Wollemborg, from 1873 until 1876, took an active part, as a council member, in the social life of the village of Loreggia (Marconato, 1984).

Wollemborg received his primary and secondary education from private tutors (Agostini, 1985) and, in 1878, (when he was only 19 years old) graduated in jurisprudence at the University of Padua with a final dissertation titled: “Dell’autonomia de’ Comuni” (About the autonomy of the Municipalities) focused on the economic-administrative matters related to the territory (Wollemborg, 1878). Wollemborg spent long periods in Loreggia, having the opportunity to understand the poor living conditions of the rural population (Zalin, 2013, p. xv) and to befriend some personalities of the village, such as the chaplain, the town hall secretary and the doctor (Marconato, 1984). In this respect, Marconato (1984, p. 138) reports a writing of the doctor of Loreggia explaining Wollemborg’s decision to transplant the new credit cooperative model in their village as resulting from Wollemborg’s profound knowledge of the territory, his deep belief of the goodness and usefulness of the new organization, his affection for the territory and good heart. After graduating, Wollemborg continued to study economic themes and discuss them through journal articles. He took an active part at local and national levels proposing solutions for social and economic issues of interest to the rural population. In the early 1880s, the writings of Professor Antonio Keller and of Alessandro Rossi (Italian Senator, from the same Veneto region) about the activity of Raiffeisen and the rural credit in Germany, influenced Wollemborg. Inspired and supported by them, Wollemborg started studying the German credit cooperatives organized by Raiffeisen, with whom he maintained an epistolary communication (Marconato, 1984; Wollemborg, 2013). In one of these letters, in 1884, Raiffeisen wrote to Wollemborg that the credit cooperatives required the elites to intervene in favour of

the poorer populations through unlimited solidarity, constant commitment and without compensation (Wollemborg, 2013, p. 4). At the same time, Wollemborg asked his father to advance part of his inheritance and, in 1894, owned approximately 360 fields in the village of Loreggia. He started explaining to the small landowners, the poor farmers and people of influence in the village the reasons and benefits of the rural credit cooperative (Zalin, 2013, p. xxi, xxii). By becoming members of the rural credit cooperative and consenting to the mutual unlimited support, the poor farmers could have access to loans avoiding usury (section 2.3). Moreover, these loans were specifically structured to respond to their needs and to their ability to repay them (5.1.1.3). Wollemborg discussed German Schultze-Delitzsch credit cooperatives (here addressed as urban credit cooperatives) in various documents and spoke about their introduction in Italy, explaining how they were different from the rural credit cooperatives. Wollemborg maintained an epistolary communication with the initiator of the Italian urban credit cooperatives, Luigi Luzzati. Among the correspondence related to the credit cooperatives, in a letter dated 30 January 1888, Wollemborg highlighted how, as he had already publicly explained, the two types of credit cooperative (that introduced by himself and that introduced by Luzzati) were different from a structural perspective and with regard to the scope, therefore allowing for their coexistence (Wollemborg, 2013, p. 149).

5.1.1.2 Leone Wollemborg: the first rural credit cooperative

On the 20 June 1883, the Raiffeisen model was adopted, and its statute adapted to the local needs and laws by Wollemborg (24 years old), in the small village of Loreggia. The deed of incorporation of the first rural credit cooperative was registered in the city of Padua on 9 July 1883 (Wollemborg, 1884c). The rural credit cooperative of Loreggia

started with 32 members. By December 1883 it already included 100 family men, all farmers, except Wollemborg himself (landowner and president during the periods 1883-1889 and 1924-1932), the doctor of the village and the town hall secretary (Wollemborg, 1883a, p. 3). On the 15 April 1883, the rural credit cooperative of Loreggia started its credit operations with 2000 lire (currency) loaned by the wealthier citizens of the village (Ardoino, 1896b, p. 561). In the years after the establishment of the first rural credit cooperative, this type of institution was being founded in many other villages and small towns outside the Veneto region as well. Wollemborg used the term “promote” (Wollemborg, 1884b1, p. 7) with respect to his incessant activity that took place at local, Italian and international levels. The first fruits of Wollemborg’s work were already visible in 1884. Wollemborg (1884d) himself wrote an article, published in “Il Raccoglitore” (an agricultural bimonthly journal published in the city of Padua) about the two, new rural credit cooperatives, established after the one in Loreggia. On the 20 April 1884, the rural credit cooperative of Cambiano (Tuscany) was established by local landowners. On the 23 April 1884, the rural credit cooperative of Trebaseleghe was founded (the second in the Veneto region). This time the founders were not landowners, but wealthy citizens of the village (a town hall employee, a teacher and a chaplain). On 29 June 1884, the fourth rural credit cooperative was established in Fragnigola, a hamlet in the Veneto region (Wollemborg, 1884b12). While Wollemborg’s activity and achievements were described in journal articles (Comizio Agrario di Padova, 1884; Editor, 1884) Wollemborg’s discourses were printed in the main European languages and in September 1889 his project received the gold medal at the Exposition Universelle de Paris (International Exposition of Paris) (Zalin, 2013, p. xxiii). Wollemborg described the credit cooperatives’ characteristics, utility, objectives and achievements through public discourses, conferences (reproduced in booklets) and both national and international journal articles. In this regard, in 1885, Wollemborg

himself founded the monthly journal “La Cooperazione Rurale” (The Rural Cooperation) which actively continued for two decades (Luzzato, 1932). In 1888 all the rural credit cooperatives were aggregated in a federation. In 1889, six years after, there were 40 rural credit cooperatives in 13 provinces, of which 27 were in Veneto, Lombardy, and Piedmont (Luzzato, 1932). In 1889 Wollemborg reported the titles of the citizens who had become presidents of the 27 rural credit cooperatives founded in Veneto, Lombardy and Piedmont (three regions in the northern part of Italy). These included 21 landowners; 3 priests; 2 members of the municipality, and a pharmacist (Wollemborg, 1889, p. 62). Remembering Wollemborg’s activity in the rural credit cooperatives a few years after Wollemborg’s death, Professor Luzzato (1932, p. 822) used the words: “amorous surveillance for their development, tireless care for providing the best legislative protection”.

5.1.1.3 Aim and characteristics of the rural credit cooperatives

In line with Raiffeisen, Wollemborg explained the core characteristics of the Italian rural credit cooperatives as: unlimited liability, locally limited area, intangibility of social capital, gratuity of services (only the treasurer was paid), customized long-terms loans and the absence of stocks and dividends (Wollemborg, 1883). Appendix B – “The Characteristics of the Rural Credit Cooperative of Loreggia” presents a table filled with data extracted from Wollemborg (1883; 1884b1). Selection of the features was based on the schemes provided by Guinnane (1995, p. 63, Table 2) and Guinnane (2011, p. 85, Table 3.1).

Wollemborg (1883; 1884a; 1884b1; 1884b2; 1886b) explained in various public documents that unlimited liability and democratic internal structure were distinctive characteristics of this type of credit cooperative requiring a strictly limited territorial

restriction to foster constant participation, reciprocal support, control and trust among the members. Therefore, the rural credit cooperative could not be extended outside the borders of the small village and its members were asked to actively participate (Wollemborg, 1884c). Wollemborg (1884a, p. 7) linked unlimited liability with the concept of solidarity and underlined that juridical ability, honesty and morality of the single individuals were essential qualities to become part of this society. Moreover, as the objective of the rural credit cooperative was to support the poorer part of the population, these organizations had to integrate different people (with respect to the census and the social class) as equals within the organization. In the statute of the rural credit cooperative of Loreggia, Wollemborg (1883, p. 5) underlined how, the equality of all the participants with respect to duties, the balancing of economic obligations and solidarity between the economically strong and the economically weak provided the organization with a highly moral and democratic character. In the same way, Wollemborg highlighted that while a collaborative attitude among different social classes was desirable, the wealthier part of the population had to be guided by sincere feelings and its action had to be disinterested (Wollemborg, 1884b, p. 108). The awareness of the strong, personal co-responsibility and the absence of profit incentives characterized the rural credit cooperatives (Wollemborg, 1886, p. 7) because the profits accumulated were not divided among members but become intangible patrimony owned by the cooperative itself. Another essential feature of these organizations was the customized, long-term loan. Given that the target of the rural credit cooperatives was the poor rural population, the length of loans had to be calculated with respect to the needs of this sector. The short-term loans lasted 2 years, while the long-term ones could be extended up to 10 years. Replying to a critic of the structural characteristics of the rural credit cooperative (Ettore Levi - 1886 - *Manuale per le Banche popolari italiane*) Wollemborg highlighted how rural credit cooperatives always fertilized local money by

largely collecting capital from the bigger cities, private investors and institutes that were looking for long-term, safe investments and moderate returns (Wollemborg, 1886, p. 4).

In 1887, Wollemborg published, in an Italian economic journal (*Giornale degli Economisti*) an article titled: “La teorica della cooperazione” (The theoretical of the cooperation) where he discussed the concept of cooperation and distinguished the cooperative form of association from both speculative association and charity. As he explained, while the principle of personal interest shaped the speculative system, sympathetic interest was the base for the cooperative system. The cooperative societies were associations of consumers or sellers facing a common need and developing internal transactions where the members could obtain different, personal advantages. As the rural credit cooperative could not be confused with a charity, to become a member of a rural credit cooperative the family man had to not only demonstrate ethical conduct, but also not be part of any charitable congregation (Wollemborg, 1884b6; 1884c).

5.1.1.4 Leone Wollemborg: other achievements

On a local level, Wollemborg took an active part in the council of Loreggia initially from 1885 to 1895 and later from 1899 to 1926. Despite not living exclusively in Loreggia, Wollemborg’s attachment to the territory and to the living conditions of the local rural population is demonstrated by the fact that, when his son was born, he opened a bank deposit for him and for all the children born in the same year in the village (Marconato, 1984).

In addition, Wollemborg fulfilled a relevant role at Italian level. In 1888, he was founder and president of the Federation of the Italian rural credit cooperatives. In addition, he was a member of the Italian Parliament from 1892 to 1909, Minister of Finance (in the Cabinet Zanardelli) in 1901 and member of the Italian Senate from 1914. During his

parliamentary activity, he worked with “expertise and strength” (Foà, 1935, p. 806) to promote legislative changes in favour of the Italian rural areas taking care of issues related to public finance and credit and social policies. From 1915 to 1918 Wollemborg was president of the Civil Assistance of Rome. He did not adhere to Fascism and opposed the control of personal freedom. His extraordinary activity was recognized immediately after his death not only at Italian level (examples are provided by Foà, 1935 and Luzzato, 1932) but also internationally. For example, Wollemborg’s work received the following words of praise in the “The Economic Journal”:

“In the ‘eighties he threw himself with great vigour in to the study of consumers’ co-operation, and of co-operative credit institutions, on the Raiffeisen model, in rural areas. And he did much to popularise and multiply such institutions in his native Veneto”. (Dalton, 1935, p. 549)

“In 1901, he [Wollemborg] become Minister of Finance in the Cabinet of Zanardelli, and prepared an ambitious scheme for the reform of taxation, both national and local.” [...] “Wollemborg was of a type [...] combining theoretical interests with practical activities, and carrying expert knowledge in public life”. [...] “In his abortive project of financial reform in 1901, Wollemborg was in advance of his time. Some of his ideas, which were then rejected, have since been adopted” (Dalton, 1935, p. 550).

5.1.2 Why did he feel accountable in that way?

The first set of elements to explain why Wollemborg decided to throw himself into the philanthropic activity of introducing and expanding the rural credit cooperatives emerges from his biography. This set includes the family’s Jewish and aristocratic origins, the usury practiced by his father, the university background, his personal interest in and concern for the issues of usury and poverty affecting the territory, his knowledge, his empathy and his professional friendships. Wollemborg was aware of the issues affecting the rural population, which were being reported and discussed at the time. In two discourses Wollemborg (1884b; 1884b2) recalled the agrarian reports prepared by

Morpurgo and Jacini (see section 2.1). Wollemborg quoted Morpurgo's words that: "the time for doing has come" to highlight the need to solve the issue in the rural areas (Wollemborg, 1884b, p. 43). What emerges from the study of Wollemborg's life, activities and beliefs is Wollemborg's awareness that the behaviour of the elites (of which he was part) was among the main causes for the increasing poverty of the poor rural population, and that the same elites were the only social group with the economic and political power to change that situation. These biographical elements considered with his discourses (Wollemborg 1883; 1884a; 1884b) shed light on his beliefs and help to further explain, first, why Wollemborg worked so tirelessly to find an effective solution to the rural credit issue and second why he felt the duty to account for his actions and activities, not only to the members of the rural credit cooperative of Loreggia, of which he was the president (internal stakeholders), but also to the wealthier part of the population (external stakeholders). To the elites, Wollemborg appealed to drop their traditional apathy, to follow his example and to take an active part in the rural credit cooperatives (Wollemborg, 1883, p. 5).

The second element to explain why Wollemborg felt accountable to the external stakeholders was grounded in the originating principle of the rural credit cooperatives themselves as the wealthier part of the society was identified as the initial promoter and the future leader of these cooperatives. Wollemborg's public discourses reveal his awareness that, in the initial stage, external (to the poor rural community) powerful forces were needed. Therefore, he urged the landowners to avoid being absent and to take an active part in solving the agrarian issue (Wollemborg, 1890). He addressed both the elites of the villages and the landowners, asking them to follow the examples of their peers (Wollemborg, 1884d), and listed all the potential promoters and leaders of the rural credit cooperatives. For instance, at a conference in Camposampiero, city near Loreggia, Wollemborg (1884a; discourse published in the journal "Il Raccoglitore" a

few months later) concluded his discourse by listing the following categories: elementary teachers, landowners, people with assets and power, majors, doctors, priests of the villages and, finally, people that came to listen to his words.

The third related element is the fact that the same elites expected explanations for the philanthropic activity of Wollemborg and were looking to gather a wider understanding about this new type of credit cooperative. This third element emerges from Wollemborg himself and from documents written by third parties. With respect to Wollemborg, in December 1883 he printed and made publicly accessible the charter of the rural credit cooperative of Loreggia, explaining that he was responding to “the many requests coming from every part of Italy and to the kind solicitations of the eminent Professor Keller and other friends” (Wollemborg, 1883a). In the introduction, Wollemborg, highlighted how, despite the “important battles” that the rural credit cooperatives had won in Germany since their introduction, they were still not familiar to most Italian scholars, and were completely unknown to the part of the poor Italian rural population that they were addressing. In his opinion, this situation was caused, in part, by the small number of writings (in the Italian language) about these cooperative institutions. Exceptions were the book published in 1880 by the Italian Senator Rossi and a work by Professor Keller of 1881. With respect to the third parties, two examples are extracted from two different articles published in the journal “Il Raccoglitore”. Editor (1884) recalled tours and conferences Wollemborg was invited to. The “Comizio Agrario di Padova” (1884, p. 201) highlighted how, after the establishment of the rural credit cooperative of Loreggia “praise and encouragement came from every part of Italy (and from outside) for continuing with his activity”.

5.1.3 What was the other?

Wollemborg (1884b1; 1884b11) openly expressed his conviction that the whole community composed of “strong” and “weak” (rich members of the villages, landowners and the rural farmers) had to cooperate to solve the credit issue, and that the rural credit cooperatives, because of their characteristics, represented the way to effectively enact this cooperation. In Wollemborg’s opinion the wealthier part of the society could not ask a poor farmer to contribute money that he did not possess. On the contrary, the rich should provide the poorer with the instruments to realize some benefits (Wollemborg, 1890). This was the reason why it was not sufficient for the poor farmers to cooperate among themselves and why support and encouragement were needed from the elites (Wollemborg, 1892). The forum to which Wollemborg addressed his accountability may be divided into two main groups: internal and external stakeholders.

The first group was composed of poor inhabitants in the rural areas - the object of this type of credit cooperative. At the conference of Camposampiero, on 27 January 1884, Wollemborg recalled the issues affecting the rural population as usury, lack of credit, increased poverty, emigration and insufficient support of these stakeholders from existing banking institutions. After the establishment of the rural credit cooperative of Loreggia, the discourse that Wollemborg presented in the annual reports and in general meeting minutes (where Wollemborg was president) was addressed to the same members of the organization - mostly farmers (Section 2 - Social and economic context - provides further information about the composition of the rural credit cooperative of Loreggia).

The second group comprised the wealthier part of the population in particular the landowners, external to the organization, to which the public discourses (conferences

and journal articles) were addressed. As explained in section 2.3, section 5.1.1.2, 5.1.1.3 and 5.1.2, this group of stakeholders was needed as this type of credit institution could accept only a limited number of members living in a very restricted territorial area and, external support was required to open, in other territories, new credit cooperatives of the same type by providing the initial capital and leadership. Therefore, both groups of stakeholders are relevant from an accountability perspective.

5.2 Which forms of accountability did Leone Wollemborg practiced?

Wollemborg adopted both hierarchical and informal accountability with both groups of stakeholders. In the former case, the individualizing effects of Wollemborg's hierarchical accountability took form through a verbal separation between himself (or the organization) and the others (members of the credit cooperative or external stakeholders) and through the provision of explanations, demonstrations or justifications for his own conduct and for the structural characteristics of the organization he was promoting. In the latter, socializing effects of Wollemborg's informal accountability emerge through Wollemborg's practices aimed at engaging with others and securing their involvement in the initiative.

5.2.1 Hierarchical accountability: individualizing effects

Wollemborg's hierarchical accountability was addressed to both the internal and the external stakeholders. After the institution of the rural credit cooperative of Loreggia, his formal accountability moved from the internal stakeholders (members of the rural credit cooperative) to the external stakeholders (wealthy citizens and landowners), who were needed as promoters and members of new rural credit cooperatives. Complete

disclosure of the rural credit cooperatives' balance sheet and explanation of the accounting numbers were provided not only to members of the organization (entitled to receive them) but also to the external wealthy citizens and landowners. This second group of stakeholders, while expecting an explanation from Wollemborg, was not formally entitled to receive the accounting information. Another form of hierarchical accountability that Wollemborg enacted with both groups of stakeholders was the use of the personal pronoun in the first person singular. It is interesting to observe how, while providing the same accounting information and using the same technique for separating himself from his forum, the communication style and the message adopted by Wollemborg were different between the two groups of stakeholders. Sections 5.2.1.1 and 5.2.1.2 describe the forms of accountability and at Table 1, provides explicit examples.

5.2.1.1 Internal stakeholders: members of the rural credit cooperative

During his discourse to members of the cooperative, Wollemborg continually provided numerical data and explanations about the type of loans that had been provided during the year their monetary value, those repaid in full, those still active and their effects. From the minutes of the general meetings of the Rural Credit Cooperative of Loreggia it emerged that, in addition to the balance sheet (reported at the end of the internal, annual report - years 1894 and 1895) the accounting information provided by Wollemborg to members, was aimed at illustrating how, and in what amount, money had been loaned during the year. As example 1.1 in Table 1 illustrates, the farmers asked for loans to buy animals, rural instruments, food and seed. In addition to disclosing the accounting information, Wollemborg demonstrated conduct by formally asking authoritative persons of the village to provide feedback (about the cooperative's results) in front of

the members of the cooperative. Example 1.2 in Table 1 shows an extract from the report, about the economic and moral results of the Rural Credit Cooperative of Loreggia, that the archpriest of the village of Loreggia, D. Luigi Tonolo, presented on 28 March 1886 during the general meeting of the cooperative.

The individualizing effects of the hierarchical accountability emerge in the way personal pronouns are used by Wollemborg to formally separate himself, as president of the cooperative, from the other members. As the following examples show, this separation was aimed not only at highlighting Wollemborg's duties and achievements (as president and founder of the cooperative), but also at underlying the benefits obtained and the responsibilities expected by the other members of the cooperative. Wollemborg used the personal pronoun in the first-person singular to highlight his achievements and therefore his reliability as a leader (example 1.3 in Table 1). Wollemborg used the second person singular ("you") to underline the "other" members' active role and responsibility. As example 1.4 in Table 1 illustrates, Wollemborg was separating himself from the "other" members to underline their own responsibility in making decisions affecting the cooperative. As example 1.5 in Table 1 illustrates Wollemborg used the pronoun in the same way to highlight that the future achievements and risks of the organization would be the result of the members' own actions. These examples confirm and show the individualizing effects of the hierarchical forms of accountability. As president of the rural credit cooperative of Loreggia, Wollemborg provided evidence of his activities and achievements; distinguished his role and responsibilities from those for which he, as an accountable self, was not responsible.

5.2.1.2 External stakeholders: rich landowners

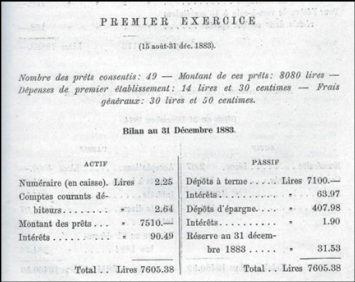
The rural credit cooperatives' internal reports were made available by Wollemborg to the external stakeholders, by publicly reporting accounting information, results and data about the members. As example 2.1 in Table 1 illustrates, in the year 1889, Wollemborg participated in "L'Exposition Universelle de Paris", to which he had been invited, publicly presenting a report where, he not only explained the reasons behind the usefulness of these organizations, but also provided tangible examples of their benefits. As explained in section 5.1.1.2 in that occasion his project (introducing the rural credit cooperatives) received the gold medal. Moreover, Wollemborg's success in the adoption of cooperative organizations in Italy was being broadcast more broadly, drawing upon evidence that formed the basis of his accountability as the accountable self. Therefore, he effectively extended his accountability through extended means to broaden the adoption of cooperatives for social advancement purposes. The printed version of that conference (a book of 60 pages) contains:

- an introductory part
- a description of the organizational structure
- financial statements and a brief description of each of 27 rural credit cooperatives founded in Veneto Lombardy and Piedmont until year 1887, with the balance sheets reported for each rural credit cooperatives representative of each year of activity.
- four summarizing tables reporting for each of the 27 organizations (a) general information (such as the presidents' names and the number of the members), (b) the members' classification by income, (c) the members' classification by type of loans and (d) the cash flow statements and the balance sheets.

Wollemborg also provided explanation for conduct and demonstrated the relevance and utility of this type of credit cooperative for the stakeholders by providing examples and by demonstrating their past achievements and their solidity during the years. Example 2.2 in Table 1 reports a sentence where Wollemborg, to highlight the reliability of this type of organization, recalled the past by recalling the 30 years of successful existence of the rural credit cooperatives in Germany. The individualizing effects of hierarchical accountability emerge also in the discourses addressed to external stakeholders. In separating himself and his actions from his audience Wollemborg used, sometimes, the first-person singular “I”, and at other times the first-person plural “we”. In this second case, however, the personal pronoun “we” was used by Wollemborg to address himself and the organization of which he was part in opposition to the “other”, external to the organization, who he was providing with an explanation or justification of his (or the organization’s) conduct, or who he was inviting to take an active part in the future. Therefore, the individualizing effects of hierarchical accountability were still operating. As a promoter of this new form of credit cooperative, Wollemborg spoke in the first-person singular, presenting himself as a leading figure that all the “other” people, interested in actively participating in the creation of new credit cooperatives, could follow (example 2.3 in Table 1). Additionally, example 2.4 in Table 1 provides an extract of a discourse where Wollemborg used the personal pronoun in the first-person singular to justify his actions to the wealthy citizens, and to ask their permission to demonstrate the usefulness of rural credit cooperatives. Finally, as illustrated in example 2.5 in Table 1, Wollemborg used as personal pronoun the first-person singular “we” (addressing himself and the organization) to explain the aim and the core characteristics of the organization to the listeners or readers that were not members of the rural credit cooperatives. These examples illustrate two main findings. First, the same individualizing effects were produced by adoption of the hierarchical forms of

accountability with the external stakeholders as with the internal stakeholders. Second, Wollemborg's external, hierarchical accountability was not less detailed or reliable than that provided to the internal stakeholders.

Table 1: Examples of hierarchical forms of accountability – individualizing effects (based on Roberts, 1996)

Hierarchical/ individualizing accountability	1. Internal stakeholders: Poor farmers	2. External Stakeholders: Wealthy citizens
Narrating through the accounting & Explanation for conduct	<p>Example 1.1: Providing a formal account to the members</p> <p>“The 113 loans made since commencement of the activities, until the 31st December are analysed as following: For the purchase of cows – 77 loans – Lire 15,410 For the purchase of horses – 4 loans – Lire 790 For the purchase of sheep – 18 loans – Lire 1125 For the purchase of pigs – 7 loans – Lire 530 For the purchase of rural instruments – 1 loan – Lire 150 For the purchase of seeds – silkworm – 1 loan – Lire 168 For the purchase of kinds – 4 loans – Lire. 560 For the purchase of cheese – 1 loan – Lire. 150” (Wollemborg, 1885, p. 4).</p>	<p>Example 2.1: Making the internal report public</p>  <p>(Wollemborg, 1889, p.21).</p>
	<p>Example 1.2: Requesting formal, authoritative feedbacks</p> <p>“Someone of the most clever among the members, after buying the cow, he sold the milk and the cheese. With the earnings he was able to keep for himself the calf. Without the help of the credit cooperative he should have been impossible for him to obtain this small fortune” D. Luigi Tonolo, Archpriest (Wollemborg, 1886a, p. 2).</p>	<p>Example 2.2: Providing demonstration</p> <p>“We adduce the ample and splendid proof (over 30 years of experience, hundreds and hundreds of implementations, with constantly positive effects recorded from private and public reports) of Germany” (Wollemborg, 1886c, p. 9).</p>
Pronoun use: 1 st person singular (“I”)	<p>Example 1.3: “Individualizing effects – the self as a leader”</p> <p>“Two years have passed since <u>I</u> was working to set among <u>you</u> the foundation of this our society [...]. <u>You</u>, that have trusted <u>my</u> word and that have been the first ones to follow <u>me</u>, <u>you</u> could now be legitimately proud (Wollemborg, 1885, p. 1).</p>	<p>Example 2.3: “Individualizing effects – the self as a leader”</p> <p>“In this environment [the rural credit cooperative] simple and patriarchal <u>I</u> will have the honour and the pleasure to guide <u>you</u>, the foundation of this our society [...]. In name of <u>my</u> friends, Gentleman, and with all <u>my</u> heart <u>I</u> wish <u>you</u> in advance the welcome (Wollemborg, 1885, p. 1).</p>
	<p>Example 1.4: “Individualizing effects of hierarchical forms of accountability” Roberts (1996, p. 42)</p> <p>“<u>You</u> fixed the limit of loans at Lire 10,000 and today <u>you</u> decide if it will be convenient to increase it” (Wollemborg, 1884c, p. 226).</p>	<p>Example 2.4: “Individualizing effects of hierarchical forms of accountability” Roberts (1996, p. 42)</p> <p>“To a special, new organism should be asked the desired remedy; an organism that should match the needs and the circumstances of the laborious inhabitants of the fields. [...] And this, [...] it seems to me, <u>I</u> found in the institute that it is named after the eminent F. G. Raiffeisen. This institute <u>I</u> had the fortune to transplant from the far shores of the Rhine in the small Loreggia. Today, dear gentleman, <u>I</u> have the honour to present and to clarify it. [...] <u>I</u> will prefer to demonstrate, if you will allow <u>me</u>, how this institution, with slight modifications is appropriate and fits, almost naturally, to the population of our small rural towns, and how, in <u>my</u> opinion, in the smallest villages of these provinces, rises and flourishing” (Wollemborg, 1884a, p. 5).</p>
	<p>Example 1.5: Hierarchical forms of accountability – separating the self from the other (Roberts, 1996)</p> <p>“They [benefits] will be greater in the future as its continuous development makes, reasonably, hope. These [future benefits] will depend from <u>you</u>; they will certainly come if <u>you</u> will continue in the belief that it is necessary to support each other and that mutual help, honesty and hard work will result not only in tangible rewards, but also in the higher reward reserved for those which are good and that work” (Wollemborg, 1885, p. 6).</p>	<p>Example 2.5: Hierarchical forms of accountability – separating the self/ his organization from the other (Roberts, 1996)</p> <p>“We believe that for the small farmer the most appropriate destination of the hard-earned gains is the increment of the insufficient reserves and the improvements to their own homes” (Wollemborg, 1886c, p. 5-6).</p>

5.2.2 Informal accountability: socializing effects

Wollemborg's informal accountability framed and completed the discourses related to the hierarchical accountability. Wollemborg used different forms of informal accountability to produce the involvement of both groups of stakeholders (members of the rural credit cooperative of Loreggia and the external stakeholders) in his activity. Wollemborg's communication style differed between the two groups. It should be noted that at the end of the 19th century, most of the Italian population was illiterate (section 2.1). At a conference in 1884 Wollemborg communicated, as a moral achievement, that 28 members of the cooperative (there were 99 members of the rural credit cooperative of Loreggia on 31 December 1883) had learned to write their name to sign the documents (Wollemborg, 1884b6 p. 52). Wollemborg communicated and interacted with the members of the rural credit cooperative of Loreggia through oral meetings as most of them could not read the report. When communicating with the wealthier (literate) part of the population Wollemborg used oral discourse and written documents.

5.2.2.1 Internal stakeholders: members of the rural credit cooperative

When speaking with the members of the cooperative Wollemborg mostly enacted face-to-face accountability. This form of informal accountability was pervasive with this group of stakeholders. During the general meetings, Wollemborg was shifted from speaking in the first-person singular for highlighting duties, demonstrating his own conduct, and providing accounting information, (hierarchical accountability, see section 5.2.1.1) to speaking in the first-person plural for sharing comments, perspectives and expectations as a member part of a group of equals (informal accountability). As a member of the rural credit cooperative of Loreggia, Wollemborg acknowledged being part of that community as a peer, therefore sharing a collective identity, obligations and

risks. The socializing effects of the informal accountability took place through various forms. Example 1.1 in Table 2 presents a sentence where Wollemborg, in a colloquial way, shared feedback received from one member of the cooperative with all the others. Wollemborg quoted the exact words of the anonymous member giving voice, in this way, to the individual members. Wollemborg disclosed empathy and demonstrated his understanding for the other members' personal situations when speaking about the achievements that an external observer could have not directly identified as the cooperative's success. This case is illustrated in example 1.2 in Table 2, where Wollemborg highlighted that the most significant results of their own cooperative were not reported in balance sheets because they were manifested as improved living conditions of each member and their families. Another way to engage with the members of the organization is highlighted in example 1.3 in Table 2, where he recalled the past, collective work performed by all the members as a group to reach the results at the time. Socializing accountability emerges also in example 1.4 in Table 2, where Wollemborg's discourse discloses the sense of group identity as a community of equals facing the same difficulties. In that sentence, Wollemborg (landowner) highlighted to the other members (mostly poor farmers) that the opposition that the landowners had demonstrated to this form of credit was almost over. With respect to the personal pronoun use, socializing accountability was enacted by Wollemborg using the personal pronoun in the first-person plural ("we"). While it is possible to observe the use of the first-person plural in various sentences reported in Table 2, an ad hoc explicative example is 1.5 provided in Table 2. These examples reveal the socializing effects of forms of informal accountability. Wollemborg's ethic and empathy with the members of the organization drove his adoption of forms of informal accountability enhancing the sense of organizational identity and underling the value of an active, useful and legitimate participation of each single member of that community.

5.2.2.2 External stakeholders: rich land owners

While publicly reporting the accounting data to the external stakeholders, Wollemborg highlighted that the financial statements could not have provided an exhaustive picture of all the real beneficial effects that the rural credit cooperative had actually produced on the rural population (Wollemborg, 1884b1). Wollemborg integrated the accounting numbers, the explicative examples and the provision of reason for conduct (hierarchical accountability) with discourses disclosing his awareness of the doubts and his understanding for the perplexities emerging from part of the elites (of which he was part). With respect to the informal forms of accountability enacted with the external stakeholders, it should be noted that Wollemborg's public discourses analysed in this research consist not only of transcripts of his public conferences (printed and published soon after being presented) but also of journal articles and texts. Therefore, despite having the possibility to communicate with this group of stakeholders through written texts, Wollemborg decided to personally describe the new type of organization and to personally respond to their questions. Through his constant activity of external face-to-face accountability, Wollemborg tried to create awareness and interest, among the elites of the cities and the landowners about this type of organization and its beneficial effects for the entire community. He did this not only by explaining the reasons behind the importance of an active participation of the elites but also by reporting the voice of the poor farmers, member of his organization. As shown in example 2.1 in Table 2, Wollemborg quoted the farmers' words exactly. (Before being translated into English, the sentence in the example 2.1 was expressed in the local language, not in Italian). In this way Wollemborg, not only gave public voice to the farmers' opinions but he was also provided a truthful example for his explanations of conduct. Informal accountability emerges in Wollemborg's discourses where he showed empathy and understanding for his peers' preoccupations or doubts. As example 1.2 in Table 2

illustrates, by publicly reporting the elites' doubts, Wollemborg was demonstrated that he was aware of their concerns and, at the same time, gave voice to the external stakeholders. The aim was to share with his audience possible, common preoccupations and to publicly respond to them. Another form of informal accountability emerges in the questions that Wollemborg was posing to his audience also in his writings. Wollemborg engaged with his readers, trying to make them active participants. Example 2.3 in Table 2 provides a sentence where Wollemborg asked his readers their opinion about the clarity of the information provided in the text. In a similar way, Wollemborg sometimes used a colloquial tone for thanking the audience for its attention and patience (example 2.4 in Table 2). In addition, this type of sentence was aimed at engaging with the audience or readers. In his public discourses, Wollemborg tried to enhance the collective sense of identity and responsibility of the elites, of which he was part. Wollemborg used the personal pronoun in the first-person plural to enhance the sense of collective identity as part of the elites. Accordingly, as a member of the same social group, he used the personal pronoun in the first-person plural ("we") to highlight to his peers how it was their duty, as powerful and rich social group, to acknowledge issues affecting the rural population working their own lands and to take an active part in solving the problem of usury. In example 2.5 in Table 2, Wollemborg recalled to his peers their awareness of the poor conditions affecting farmers working their land. In this way, Wollemborg implicitly asked them to stop being passive observers. These examples show that the informal forms of accountability adopted by Wollemborg were similar to those applied with the internal stakeholders. Additionally, in this case, informal accountability was aimed at enhancing the sense of identity as a community (the elites), engaging with the stakeholders in the most direct way possible, disclosing empathy and understanding for their doubts and questions and responding in the most exhaustive and trustful mode possible.

Table 2: Example of informal accountability – socializing effects (based on Roberts, 1996)		
Informal/socializing accountability	1. Internal stakeholders: Poor farmers	2. External Stakeholders: Wealthy citizens
Narrating through face-to-face communication	<p>Example 1.1: Communicating to enhance reciprocal obligation and solidarity among the members (Roberts, 1996, p. 50)</p> <p><u>“In our small archive we store, among the loan requests one that was saying literally: ‘the undersigned member ask a loan for Lire ... with the purpose to free myself from the usury, at 40%, that have to be paid on the price of two small cows provided by ...’”</u> (Wollemborg, 1885, p. 3).</p>	<p>Example 2.1: Communicating to achieve an understanding by disclosing the internal report</p> <p><u>“We are in one hundred that are spying on each other, therefore it is impossible for anyone to not be collaborative’ this is what was saying to me a farmer that is member of the Society of Loreggia. In fact, if you multiply for the number of the members the quality of individual prudence, you will have [...] an enormous sum of incorruptible diligence and of not tired farsightedness!”</u> (Wollemborg, 1884a, p.9).</p>
	<p>Example 1.2: Demonstrating empathy and understanding</p> <p><u>“The greater results of our institution cannot be reported in its balance sheets, as they arise in the economic, moral and intellectual improvements of the population”</u> (Wollemborg, 1884e, p. 227).</p>	<p>Example 2.2: Demonstrating empathy and understanding</p> <p><u>“How, shouts terrified someone more wealthy, should I for instinct of philanthropy, for the solely love of the neighbour, throw myself in this economic abyss? It does not appears as a simple challenge to reassure these frightened, calm the heated shouts, replay to the warm objections!”</u> (Wollemborg, 1884a, p. 8-9).</p>
	<p>Example 1.3: Engaging with the members</p> <p><u>“Do you remember how much mistrust, how much incredulity, how many obstacles have we found on our path?”</u> (Wollemborg, 1885, p. 1).</p>	<p>Example 2.3: Engaging with the reader</p> <p><u>“Despite risking to bore the reader, we decided to discuss one by one the critics. We finished. However, isn’t in the opinion of the reader, our explanation exhaustive? Shouldn’t the explanation be definitive for everyone?”</u> (Wollemborg, 1886b, p. 10).</p>
	<p>Example 1.4: Sharing identity as a group of peers</p> <p><u>“Because these members are tenant farmers, it was asked to the landlords the acknowledgement of the credits. The initial opposition that, not few among them [landlords], had manifested are now almost all defeated because (...) the landowners understood that they will benefit themselves from the improvement of their tenants”</u> (Wollemborg, 1884, p. 2).</p>	<p>Example 2.4: Colloquial attitude</p> <p><u>“I do not want to abuse of your patience and is better for me to lower the sail boat (...).”</u> (Wollemborg, 1884a, p. 18).</p>
Pronoun use: 1 st person plural (“we”)	<p>Example 1.5: Sense of collective accountability</p> <p><u>“These achievements in our Cooperative, where the decisions are taken collectively by yourselves, where you all survey each other for the common good, where the ordinary administration is entrusted to the best of your companions that are able to judge the requests of their equals in the interest of the applicant and of the entire community. Because in this organization the collective social advantage and the individual one, are strongly interrelated: actually they are completely intertwined”</u> (Wollemborg, 1885, p. 5).</p>	<p>Example 2.5: Sense of collective accountability</p> <p><u>“You are, also, well aware that due to these reasons and for other, the small property, attacked from every side, difficulty survive, and the number of expropriations is becoming, every day, more frightful; you are well aware that, exhausted from the inclemency of the human beings and of the nature, our farmers abandon their native country in crowds for less painful locations, swearing to the ungenerous mother country”</u> (Wollemborg, 1884a, p. 4).</p>

6. Discussion and conclusions

6.1 Accountability by the accountable self

The overarching question of this paper asks: “How did the accountable self use accountability to expand a new organizational model?” Initially, the accountability relation (Bovens, 2010) was inspected by considering Wollemborg as an accountable self, explaining why he felt accountable to a forum and by clarifying who comprised the forum (two main groups of stakeholders – wealthy citizens/rich landowners and poor farmers).

6.1.1 The social context

At the end of the 19th century, the small village of Loreggia presented the characteristics of a culturally homogeneous society, where the population was mostly occupied in the same activity (agricultural) and shared the same living conditions, routines, rhythms and needs and everyone knew each other personally (section 2.1). The rich landowners, often living in the big cities and frequently absent from their lands, represented a different, powerful social group (section 2.2). As part of these elites, Wollemborg (economist, philanthropist and landowner) used his knowledge of the socioeconomic rural context and his capabilities to introduce the German, Raiffeisen-style credit cooperatives (rural credit cooperatives) in the poor, rural territories where he was a landowner (section 5.1.1). While Wollemborg was aware that the rural credit cooperatives’ governance characteristics represented the right answer to the credit issues affecting the poor rural population (sections 5.1.1.2 and 5.1.1.3), he understood that, to make the experience successful and replicable both groups of stakeholders had to play an active role. As he explained, both groups of stakeholders should benefit, in an economic and moral way, from their active participation in the credit cooperative. the

peculiar characteristics of the rural credit cooperatives (5.1.1.3) meant that the poor farmers were the target group of stakeholders, while the landowners and the wealthy citizens were considered possible promoters, leaders and the initiators of these organizations. From an economic perspective, they should benefit from the rural credit cooperatives because increasing the poor farmers' productive capabilities should result in additional economic gain for them (section 5.1.2). From a moral perspective, by ameliorating the poor living conditions of the farmers, the landowners would fulfil their duty as leading class, avoiding absenteeism and indifference. At the same time, as the rural credit cooperative represented a new unknown banking model, both groups of stakeholders had to be informed and involved. Consequently, Wollemborg practiced different forms of accountability. He accounted for his actions; informed and asked his peers, the landowners, to found, support and lead rural credit cooperatives in their own territories; (rural credit cooperatives were not expandable outside the borders of their villages). He interacted with the rural population and with the members of Loreggia rural credit cooperative (that he had founded in 1883) to gain the trust of the family men and to encourage them to actively participate as members in the organization.

6.1.2 Accountability as subjectively constructed

The findings confirm that in addition to the role played by the context (Killian, 2015; Willmott, 1996) the subject's emotions influence accountability (Sinclair, 1995). This case study shows that not only Wollemborg's social position but also his "ethical impulse" (McKernan and MacLulich, 2004, p. 356) were important elements influencing his feeling obliged to provide accountability to both groups of stakeholders and shaping his accountability practices. Because of his powerful social position, Wollemborg possessed the necessary economic knowledge to address the credit issues,

to collect information about the matters affecting the local area and to be entitled to communicate with both groups of stakeholders: his peers (as member of the elites) and the members of the rural credit cooperative of Loreggia (as president). Additionally, Wollemborg's knowledge of context and stakeholders led him to develop different communication styles. With the wealthy citizens and the rich landowners, he adopted both verbal and written communication, while with the poor farmers (many illiterate) he relied on verbal face-to-face communication.

In line with the definition of "ethical impulse" (McKernan and MacLulich, 2004, p. 356), Wollemborg felt the "absolute obligation" to act and to provide accountability to the other because of his family background (5.1.1.1 and 5.1.1.3), his knowledge and his personal attitude (5.1.2). As these findings evidence, Wollemborg felt and admitted obligations to the territory and perceived his social status as a responsibility to act in favour of the poorer part of the society needing help. Wollemborg's emotions, his philanthropic attitude, his desire and belief of doing something useful and positive for the community and his feeling part of different groups (people in need and powerful people, whose joined collaboration could have benefitted the whole community) compelled him to develop unlimited accountability, providing complete disclosure of all the information available to all the stakeholders. Wollemborg's positive attitude and his philanthropic feelings allowed him to enact both forms of accountability in a constructive and open way. Wollemborg made all his stakeholders aware of the opportunities and the threats that the credit cooperatives involved. He shared, with both groups, not only the successes, the achievements, the positive comments and the satisfaction of the internal and external stakeholders but also the doubts and questions posed by external stakeholders. In this regard, as the findings highlight, Wollemborg practiced formal accountability as an opportunity to explain and to make visible his actions, his achievements and his constraints. In the same way, he used informal

accountability to enhance the stakeholders' understanding and identity. Wollemborg's accountability was unbound with respect to the stakeholders' group and the explanations or information provided. Wollemborg's obligation to help and to respond to the entire community by his actions was driven by not only rational interest (as a land owner) but also his emotions and solidarity for the others. This characteristic of the accountable self allowed the development of a transparent and trustful accountability.

6.2 Intertwining accountability: individualizing and socializing effects

The overarching research question was finally answered by exploring the practices of accountability adopted by Wollemborg and by distinguishing between "individualizing effects of hierarchical forms of accountability" and "socializing effects of informal accountability" (Roberts, 1996, p. 41-42). Wollemborg practiced both forms of accountability with both groups of stakeholders. The result was an intertwining of individualizing and socializing effects. The analysis of Wollemborg's discourses shows how, to expand his project, he made pervasive use of different forms of accountability, continuously accounting and engaging with the "other". Wollemborg's accountability integrated forms of informal accountability, such as face-to-face, oral communication and speaking in the plural voice, with forms of hierarchical accountability, such as taking responsibility for his own actions, responding to questions and providing demonstration of his conduct and achievements. Wollemborg's accountability was also dynamic and resulted pervasive because he did not limit the information disclosure. Wollemborg completely disclosed to all the stakeholders the needs, questions and achievements of all the others. The analysis of Wollemborg's discourses showed that he gave voice to the poor farmers' opinion and achievements in front of the wealthy citizens and landowners. Conversely, he publicized the opinions of his peers. While

Wollemborg was demonstrating the achievements through various forms of hierarchical accountability (section 5.2.1), the practices of informal accountability (section 5.2.2) were framing and permeating all his communication. The socializing effects of informal accountability practices served on one hand to connect the accountable self to the “other” and on the other to link and diminish the distances between the two groups of stakeholders. As president of the Loreggia rural credit cooperative, Wollemborg spoke as a leader, showing his personal and, as a consequence, his group achievements through the description and explanation of the internal reporting. At the same time, as a member of the organization, he spoke with the members as a peer, sharing the same identity, issues and expectations. As the founder of the first rural credit cooperative in Italy, he spoke to the external stakeholders (the landowners) as an expert aware of the risks and potential of these organizations. He not only provided a large number of explanations but also, more importantly, completely disclosed the accounting information, making the internal accountability available externally. In this way, the internal reporting became available to the wider public.

Wollemborg’s attitude seems to reflect Willmott’s (1996, p. 23) observation about the “universal aspect of accountability” as a social practice shared by all the people participating in a community. Wollemborg underlay the importance of not expanding the organization outside the village’s borders to ensure that all the members could communicate with, control and support each other. He himself integrated the accounting data and formal explanations with a real dialogue, not only directly communicating and engaging with the members of Loreggia credit cooperative (during the general meetings and in various private, everyday occasions) but also travelling around Italy to personally meet and answer to his stakeholders.

6.3 Concluding Remarks

This paper provides a case study exploring the role of the accountable self' emotions and attitude in developing accountability. This case study evidences that the reason behind the obligation to provide accountability, felt by the self, was key for his adoption of different forms of accountability. The accountable self conceived accountability as an opportunity, more than a duty, to explain. Given his feelings of moral and ethical obligation to his community, the accountable self developed an unlimited and transparent formal accountability, providing complete disclosure of all the information and numbers available to all the stakeholders. In the same way, given the accountable self's desire to be as most responsive as possible to the demand for explanation and solidarity coming from his stakeholders, the accountable self developed different forms of informal accountability. The aim was to demonstrate his trustfulness and to foster the information exchange and cooperation among the stakeholders. Therefore, the hierarchical accountability forms were framed by an open, face-to-face communication (typical of informal accountability). In this perspective Wollemborg's accountability practices seem to reflect McKernan and MacLulich (2004, p. 356) perspective of the relevance to increase the use of "communicative reason". By recognising his own identity in relation to the others, Wollemborg felt the responsibility and the obligation to provide communicative reasons to the demand of solidarity of the other.

The positive effects of the accountability developed by the accountable self are evidenced by the positive results (Dalton, 1935; Luzzato, 1932; Marconato, 1984; Zalin, 2013) that he obtained in the initial stage (1883-1889) of introduction and expansion of the new organizational model (rural credit cooperatives). While in the years after other powerful actors positively contributed to further expansion of these institutes (Leonardi, 2012; Luzzato, 1932), in the initial stage the role of the accountable self in fostering cooperation, and reciprocal solidarity, was crucial. It may be concluded that successful

expansion of rural credit cooperatives was not solely a matter of matching social context with organization characteristics but also related to the accountable self's attitude and emotions in developing accountability.

In addition, this study evidences that the coexistence of hierarchical and informal accountability depends on the accountable self and highlights the relevance to integrate accounting practices with narrative and communicative reason (Boland and Schultze, 1996; McKernan and MacLulich, 2004) for enhancing stakeholders' engagement and understanding. Finally, in addition to providing an historical example of the mutual dependence of the two accountability forms, of how they can be enacted and of their effects (Roberts, 1996), these findings highlight the possibility of "dialogue" emerging from the recognition of interdependence between the self and the other (Roberts, 1996, p. 59).

Appendix A: Primary sources written by Leone Wollemborg

The primary documentary sources written by Leone Wollemborg are listed and identified (based on Scott, 1990, p. 11) by authorship and type of access.

Additional information is shown in italics: the library or the Archive where the document is stored; the structure of the document (if it is a collection of various works).

List of the primary sources (chronological order)	Access	Authorship
<p>Wollemborg L., (1878), “Dell’autonomia de comuni. Dissertazione dottorale”, PhD Thesis, Università di Padova, Archivio antico, Facoltà di Giurisprudenza, Padua.</p> <p><i>From: University of Padua Library</i></p> <p><i>Type of document: Final dissertation</i></p> <p><i>Number of pages: 168</i></p>	Open – Archival	Private – Official
<p>Wollemborg L., (1883a), <i>La prima cassa cooperativa di prestiti secondo il sistema Raiffeisen in Italia</i>, Stabilimento Tip. Ditta L. Penada, Padua.</p> <p><i>From: Padua Public Library, Padua</i></p> <p><i>Note: Extracted from: Il Raccoglitore, 1st December 1883.</i></p> <p><i>Type of document: Book</i></p> <p><i>Number of pages: 1-16</i></p>	Open – Published	Private – Official
<p>Wollemborg L., (1883b), “La prima cassa cooperativa di prestiti secondo il sistema Raiffeisen in Italia”, in Wollemborg, L. (Ed.), <i>‘Il sentimento del bene comune’. Scritti e discorsi scelti del fondatore della prima Cassa Rurale Italiana (1883-1929)</i>, Ecra, Rome, pp. 3-20.</p> <p><i>Note: In comparison with the other version of the document reported above (Wollemborg L., 1883a), here</i></p>	Open – Published	Private – Official

<p><i>in the footnotes of the article, two letters between Raiffeisen and Wollemborg are included.</i></p> <p><i>Extracted from the periodical journal Il Raccoglitore, 1 Dicembre 1883.</i></p> <p><i>Type of document: Text in a book</i></p> <p><i>Number of pages: 3-20</i></p>		
<p>Wollemborg L., (1884a), <i>Le casse cooperative di prestiti: conferenza detta il 27 gennaio 1884 all'Associazione magiastrale di Camposampiero</i>, Stab. Tip. Prov. Ditta L. Penada, Padua.</p> <p><i>From: Historical Archive of Assicurazioni Generali, Trieste.</i></p> <p><i>Type of document: Book</i></p> <p><i>Number of pages: 1-19</i></p>	<p>Open – Published</p>	<p>Private – Official</p>
<p>Wollemborg L., (1884b), <i>L'ordinamento delle casse dei prestiti: conferenza detta il 24 novembre 1884 all'Associazione agraria friulana; aggiuntovi lo statuto d'una cassa di prestiti; lo statuto d'un circolo agricolo e altri scritti dell'autore</i>, Drucker & Tedeschi, Verona, Padua.</p> <p><i>From: Historical Archive of Assicurazioni Generali, Trieste</i></p> <p><i>Book composed by 10 different writings of Leone Wollemborg:</i></p> <ul style="list-style-type: none"> - (1884b1) L'ordinamento delle casse di prestiti, pp. 1-38 - (1884b2) Statuto d'una cassa di prestiti, pp. 39-54 - (1884b3) Note allo statuto d'una cassa di prestiti, pp. 55-68 - (1884b4) Appendice, pp. 69-70 - (1884b5) Alcuni dati statistici sulle casse di prestiti germaniche, pp. 71-74 - (1884b6) La cassa cooperativa di prestiti di Loreggia, 	<p>Open – Published</p>	<p>Private – Official</p>

<p>pp. 75-86</p> <ul style="list-style-type: none"> - (1884b7) Lo svolgimento delle imprese cooperative accanto alle casse di prestiti, pp. 87-91 - (1884b8) Statuto del circolo agricolo di Loreggia, pp. 92-96 - (1884b9) Le casse di prestiti e il problema del credito agricolo popolare, pp. 97-100 - (1884b10) Il mostro poco scrupoloso del dividendo, pp. 101-105 - (1884b11) Le obiezioni al principio dell'illimitata responsabilità nelle associazioni cooperative di credito, pp. 106-111 - (1884b12) Le casse di prestiti italiane, pp. 112-114 		
<p>Wollemborg L., (1884c), “Stimolare le energie morali assopite”. <i>Il Raccoglitore</i>, Padua Vol. 7 n. 13, pp. 226-227.</p> <p><i>From: University of Padua Library</i></p> <p><i>Note: Despite the different title, this article has the same content of the article “La cassa cooperativa di prestiti di Loreggia” (Wollemborg, 1884b6) mentioned above.</i></p>	Open – Published	Private – Official
<p>Wollemborg, L. (1884d), “Due nuove casse di prestiti”. <i>Il Raccoglitore</i>, Vol. 7 No. 13, pp. 222-223.</p> <p><i>From: University of Padua Library</i></p>	Open – Archival	Private – Official
<p>Wollemborg, L. (1884e), “Cassa cooperativa di prestiti di Loreggia – Relazione del presidente dott. Leone Wollemborg all’assemblea generale de’ soci del 26 Marzo 1884”. <i>Il Raccoglitore</i>, Vol. 7 No. 13, pp. 226-227.</p> <p><i>From: University of Padua Library</i></p> <p><i>Note: This text was reported in the journal “Il Raccoglitore” by the editor of the journal.</i></p>	Open – Archival	Private – Official
<p>Wollemborg L., (1885), Cassa di prestiti di Loreggia. Relazioni del presidente e dei sindaci e Bilancio 1884,</p>	Open – Archival	Private – Official

<p>Stab. Tip. Ditta L. Penada, Padua.</p> <p><i>From: Historical Archive of Assicurazioni Generali, Trieste</i></p> <p><i>Type of document: Summary of the general meeting with the members and Annual Report 1884.</i></p> <p><i>Pages: 1-8</i></p>		
<p>Wollemborg L., (1886a), Cassa di prestiti di Loreggia. Relazioni del presidente e dei sindaci e Bilancio 1885, Stab. Tip. Prov. L. Penada, Padua.</p> <p><i>From: Historical Archive of Assicurazioni Generali, Trieste</i></p> <p><i>Type of document: Summary of the general meeting with the members and Annual Report 1885.</i></p> <p><i>Pages: 1-7</i></p>	Open – Archival	Private – Official
<p>Wollemborg L., (1886b), Ettore Levi, Manuale per le banche popolari italiane, seconda edizione 1886, S.l.: s.n.</p> <p><i>From: University of Padua Library</i></p> <p><i>Note: Extracted from the journal: “Cooperazione Rurale” 15th August 1886.</i></p> <p><i>Type of document: Book</i></p> <p><i>Pages: 1-10</i></p>	Open - Published	Private - Official
<p>Wollemborg, L. (1887), “La teorica della cooperazione”. <i>Giornale Degli Economisti</i>, Vol. 2 No. 2, pp. 129-144.</p> <p><i>From: JSTOR Archive – Online</i></p>	Open - Archival	Private – Official
<p>Wollemborg, L. (1889a), <i>Les caisses rurales Italiennes. rapport pour l’exposition universelle de Paris en 1889</i>, Istituto Cartografico Italiano, Rome.</p> <p><i>From: University of Padua Library</i></p> <p><i>Type of document: Book</i></p> <p><i>Pages: 1-69</i></p>	Open - Published	Private – Official
<p>Wollemborg, L. (1889b), “Il più antico esempio</p>	Open -	Private –

dell'assicurazione contro i danni della mortalità del bestiame". <i>Giornale Degli Economisti</i> , Vol. 4 No. 1, pp. 67-69. <i>From: JSTOR Archive – Online</i>	Archival	Official
Wollemborg L., (1890), Le casse rurali italiane, in Wollemborg, L. (Ed.), <i>'Il sentimento del bene comune'. Scritti e discorsi scelti del fondatore della prima Cassa Rurale Italiana (1883-1929)</i> , Ecra, Rome, pp. 91-107 <i>Note: Report read by Wollemborg on 17th April 1890 at the 2nd congress of the French urban credit cooperatives</i> <i>Type of document: Text in a book</i> <i>Pages: 91-107</i>	Open – Published	Private – Official
Wollemborg, L. (1891), “La situazione finanziaria”. <i>Giornale Degli Economisti</i> , Vol. 3 No. 2, pp. 166-175. <i>From the JSTOR Archive – Online</i>	Open - Archival	Private – Official
Wollemborg L., (1892), Propaganda per le casse rurali, in Wollemborg, L. (Ed.), <i>'Il sentimento del bene comune'. Scritti e discorsi scelti del fondatore della prima Cassa Rurale Italiana (1883-1929)</i> , Ecra, Rome, pp. 109-127. <i>Note: This text was published (1892) in a book by Parma Stab. Tip e Lit. Luigi Battei.</i> <i>Type of document: Text in a book</i> <i>Pages: 109-127</i>	Open – Published	Private – Official
Wollemborg L., (1895), Sui provvedimenti legislativi per le casse rurali, in Wollemborg, L. (Ed.), <i>'Il sentimento del bene comune'. Scritti e discorsi scelti del fondatore della prima Cassa Rurale Italiana (1883-1929)</i> , Ecra, Rome, pp. 129-133. <i>Note: Wollemborg made this discourse at the first national congress of the rural credit cooperatives 5th-6th September 1895.</i> <i>Type of document: Text in a book</i>	Open – Published	Private – Official

<i>Pages: 129-133</i>		
<p>Wollemborg L., (1896), Sulla circolazione bancaria, in Wollemborg, L. (Ed.), <i>‘Il sentimento del bene comune’</i>. <i>Scritti e discorsi scelti del fondatore della prima Cassa Rurale Italiana (1883-1929)</i>, Ecra, Rome.</p> <p><i>Note: Wollemborg made this discourses at the parliament (21st December 1896).</i></p> <p><i>Type of document: Text in a book</i></p> <p><i>Pages: 165-173</i></p>	Open – Published	Private – Official
<p>Wollemborg L., (1898), Sui provvedimenti bancari, in Wollemborg, L. (Ed.), <i>‘Il sentimento del bene comune’</i>. <i>Scritti e discorsi scelti del fondatore della prima Cassa Rurale Italiana (1883-1929)</i>, Ecra, Rome, pp. 175-202.</p> <p><i>Note: Wollemborg made this discourses at the parliament (29th December 1898).</i></p> <p><i>Type of document: Text in a book</i></p> <p><i>Pages: 175-202</i></p>	Open – Published	Private – Official
<p>Wollemborg L., (1929), La definizione della società cooperativa, in Wollemborg, L. (Ed.), <i>‘Il sentimento del bene comune’</i>. <i>Scritti e discorsi scelti del fondatore della prima Cassa Rurale Italiana (1883-1929)</i>, Ecra, Rome, pp. 135-146.</p> <p><i>Type of document: Text in a book</i></p> <p><i>Pages: 135-146</i></p>	Open – Published	Private – Official
<p>“Epistolario Leone Wollemborg – Luigi Luzzati”, in Wollemborg, L. (Ed.), <i>‘Il sentimento del bene comune’</i>. <i>Scritti e discorsi scelti del fondatore della prima Cassa Rurale Italiana (1883-1929)</i>, Ecra, Rome, pp.149–157.</p> <p><i>Note: Letters between Wollemborg, L. And Luzzati, L.</i></p> <p><i>Type of document: Collection of letters in a book</i></p> <p><i>Pages: 149-157</i></p>	Open – Published	Personal

Appendix B: Comparison between the characteristics of the Rural Credit Cooperative of Loreggia and the Schulze-Delitzsch model

Selection of the characteristics is based on the schemes provided by Guinnane (1995, p. 63, Table 2; 2011, p. 85, Table 3.1). Data of the Rural Credit Cooperative of Loreggia is extracted from Wollemborg (1883; 1884b). Data of the Schulze-Delitzsch model is based on the data provided in Guinnane (1995, p. 63, Table 2; 2011, p. 85, Table 3.1).

Characteristics	Rural Credit Cooperative of Loreggia	Schulze-Delitzsch
Location of Cooperatives	Limited to the Rural areas /Small towns	Urban
Area from which members drawn	Limited to the municipality or the area where the cooperative is based. In any case a small area	City or portion of city
Membership (class)	Every person juridical capable, honest, not member of another society with unlimited liability structure	Screened out the poorest applicants
Liability structure	Unlimited liability	No rule; recommends limited liability (after 1889)
Paid officials	Only the accountant may be paid with a fixed sum	Managers and treasurer may be paid
Dividends paid on shares?	No	Yes
Involvement with non-credit activities (e.g. marketing)	No	Forbidden
Type of loans (duration)	Short-term (two years, with the possibility to prolong with no charge) Long-term (five years that may be extended for other five years; for a maximum duration of ten years)	Short-term, with renewals
Source of capital	Deposits and income generated by annual activity	Paid-in shares, reserves and deposits.

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Conclusions

This thesis explores, from different perspectives, accountability as a social relation. It achieves this through a focus on the role of narratives and their relationship with accounting. While responding to different research questions, adopting different theoretical frameworks and research methods, the three papers consider three key elements of the accountability relation: the account giver, the account receiver and the media through which accountability is discharged.

From these three, archival based, researches it emerges how narratives may play a key role in enhancing accountability. In this regard, as shown in the first paper, retrospective storytelling could be used as a narrative form allowing to convey current accountability. Moreover, as explained in the second paper, narratives contained in informal media of accountability appear as capable of providing wider and clearer explanation for conduct. In some instances, they allow to override those accountability limits ascribed to the formal accountability system. Finally, from the third study, it emerges that accountability benefits from the attitude of the accountable self and from his capability in intertwining accounting practices with narrative discourses, with the aim to provide the most exhaustive explanations for conduct.

In addition, to highlighting the relevant role played by narratives in accountability, this thesis confirms the previous literature underlining that accountability is shaped both by the context and by the actors involved. In this regard, from this thesis emerges that the intention and the willingness of the accountable self to provide an exhaustive and transparent accountability is key for integrating the formal accountability and accounting numbers with different forms of narrative discourses, vehiculated through informal accountability.

Dedication

To my grandmother Pierina who was always so proud of me.

To Marco, for his constant support, encouragements and for his faith in me.

To Celestina, Claudio, Paolo: always there when needed the most.

*“[...] I cannot narrate precisely, even though there are no doubt stories about where
my body went and what it did and did not do”*

(Judith Butler, 2005, “Giving an Account of Oneself”, p. 38)

Thanks

The three papers of this Ph.D. thesis have been presented at various international conferences and at one seminar held in the School of Accounting, College of Business of the RMIT University.

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