

Accounting and charity: How to read the “pink” in accounting in the first half of the twentieth century through a real life case

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Abstract

In this article, we seek to answer the following research question: how can the 'pink' in accounting be read within the *Aiuto Materno e Infantile di Rimini* (Mother and Child Help) Institute during the period 1914 to 1950? The research design is structured on deductive and inductive levels and includes analysis of the literature about gender accounting and studies of the *San Giuseppe per l'Aiuto Materno e Infantile di Rimini* (currently named *Fondazione S. Giuseppe*) Institute. This organization was set up at the beginning of the twentieth century by a woman, Sister Soleri, and a doctor, Professor Del Piano, to protect mothers and children.

Keywords

accounting, charity, children, gender, values, women

Introduction

In this article we analyse the case of the *Istituto San Giuseppe per l'Aiuto Materno e Infantile di Rimini* (Saint Joseph's Institute for Mother and Child Help, renamed *Fondazione S. Giuseppe* in 2003), to answer the following research question: how can the 'pink' in accounting be read within the *Aiuto Materno e Infantile di Rimini* (Mother and Child Help) Institute during the period 1914 to 1950? The research design is structured on deductive and inductive levels (Denzin, 1978; Ferraris Franceschi, 1978; Giannessi, 1992; Canziani, 1998). The Institute was formed by creating a new and independent branch of health activity, the *The Little Hospital Regina Elena (Ospedalino)*. We also analyse the activities of the hospital.

The Institute of *San Giuseppe per l'Aiuto Materno e Infantile* was set up at the beginning of the 1900s thanks to a woman, Sister Soleri, and a doctor, Prof. Antonio Del Piano, in order to take care

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of mothers and infants. Such an institution represents a particularly significant research case (Naumes and Naumes, 2006), due to the fact that for over a century the corporate model it represents has undergone cultural, economic and social changes within the local (Rimini) and national (Italian) contexts (Facchinetti, 1901; Mangini, 1915; Matteini, 1977; Tonelli, 1992; Varni, 1992). The activities of the *San Giuseppe* continue today through the principal fields of social and social-health assistance. The *San Giuseppe* can be considered as the tangible result of an encounter between “science and charity”, joined together by the willingness to meet the needs of the weakest and most helpless social group at that time. Through the observation of social trends and how these have generated changes in institutions and the reciprocal inter-relationships within the collectivity, together with the focus on accounting aspects, this case provides evidence of the impact that scientific, cultural (Hofstede, 1991; Baskerville, 2003), religious, technical and especially social changes have had on business economics and accounting.

The case institution was chosen, because its activities have the following specific characteristics. First, it made the passage from the idea of charity (Servalli, 2013), understood as “an act of benevolence”, to a new concrete concept of social issues management, intended as “the right to assistance”. Second, it actively contributed to reducing a strong sense of cultural and social injustice towards mothers, who had babies outside wedlock (illegitimate), as well as reducing the social stigma associated with breast-feeding. This had a positive impact of reducing infant mortality, which up until the time of the creation of the Institute had been substantial and threatened the growth and survival of the local population.

From this first seed, the culture of motherhood as a social good started to develop. We can therefore say that charity allowed a new culture, that of motherhood in whatever social condition it came to be generated. Motherhood was seen as a social good because it is functional to the perpetuation of our species, even if it occurs outside wedlock. Moreover, this was accompanied by the development of a culture of mothers taking care of their own children, by discouraging wet nursing and reinforcing the importance of breast-feeding their own children. In this case, an attempt to solve a problem of social justice fostered a new culture of health care for a sector of the population never previously considered important.

This study uses “gender accounting” as a framework. While the salient aspects of this will be a focus of the article, the analysis is based on accounting and managerial tools. As we will see later, in the first decade of the Institute women played an important role at all levels, from bookkeeping, preparing the basic documents, general secretarial activities, accounting and statistical activities, through to chairing the Institute. Subsequently, we notice a progressive male presence at the highest levels. While still essential for the collection and filing of accounting and managerial data, the role of females tended to become concentrated at a secondary level.

The term “pink” is used in this study. In Italy, “pink” characterizes the female gender (Stein, 1996: ch. 1, ch.7; Bruni and Smerilli, 2014: 83). However, in our article it is used in a broader sense to define the different contribution of women to “accounting” and to the extra-accounting considerations which accompany it. Such a contribution is carried out directly by way of bookkeeping and, indirectly, by way of operational and governance activities. Finally, the term “pink” is used to underline the interweaving of situations where there is discrimination against women in the higher roles within accounting and governance. It is noted that the activities of the Institute started thanks to the initiatives of a woman (Sister Soleri), and the retrieval of accounting data is especially entrusted to women. Women played a role throughout the Institute, problem-solving, analysing accounting information and providing a wealth of information (Catturi, 2007), which allowed the *San Giuseppe* to continue its services.

For this reason and to acknowledge the important role women played in the different activities of the Institute – Sister Soleri; those who collected data for accounting purposes; members of the

Sisters of Charity religious order; voluntary workers; and patronesses who give their money and time to take care of mothers and children inside and outside the Institute – we use the word “pink” instead of “gender”.

In the first part of the article, we analyse the relevant literature and focus on a conceptual framework for the study. At the deductive level, we use the framework of gender accounting (Burrell, 1987; Hopwood, 1987; Lehman and Tinker, 1987; Lehman, 1992; Shackleton, 1999; Cooper and Taylor, 2000; Dambrin and Lambert, 2006a, 2006b). These researchers’ contributions combine to trace the alternative history, “which provides a means by which we can begin to integrate the literature on gender into our theoretical understandings of accounting” (Kirkham, 1992: 290). The second part of the article includes the results which have emerged from the analysis of the case in the periods examined. Finally, the third part presents a discussion of the results, conclusions and further perspectives for future analysis.

Gender accounting: Literature review and conceptual framework

In this section, after a brief examination of the literature concerning gender accounting, we will focus on those aspects of the literature that are of interest to us as a conceptual framework.

The following research ideas and theories underline and inform our work on the social and relational role of accounting: first, the implications of the relationship between accounting and gender, as well as cultural and social factors including stereotypes and prejudice; second, biological factors which, according to some authors, preclude, impede and discriminate against female accountants in both state and private sectors (Anderson et al., 1994; Barker and Monks, 1998; Windsor and Auyeung, 2006; Haynes, 2008a, 2008b); and third, the role of women in financial management.

A social and relational role for accounting has been strongly advocated by Hopwood (1987). Other researchers (Chapman et al., 2009: 5) have condemned the fact that even though accounting has significant social value, as a discipline it is largely neglected by social science scholars. Hopwood recognized the importance of combining the study of accounting from a representational point of view, with its institutional and organizational role (Chapman et al., 2009: 10). As Hopwood (1987: 65) emphasizes: “for some, accounting and gender might not appear to be the most obvious axis on which to advance the wider understanding of the social functioning of accounting”. Hopwood (1987) saw the possibility of expanding the informative range of accounts through gender. Indeed, Hopwood in this second area of studies saw a novel approach to accounting analysis. This novelty consists in understanding that which is “behind”; that is, the processes and motivations which are the basis of a certain result/behaviour/decision/accounting process. And so the organizational and social roles of accounting were considered in such a way that he moved a step forward, and here also the gender issue was considered (Hopwood, 1987: 67). This article uses ideas from gender research, in that the importance of understanding the origins of accounting and the underlying drivers to accounting phenomena is emphasized, including the relationships among gender, analysis of social practices, and the wealth of accounting scientific knowledge.

As Hopwood (1987) underlined, studies on gender started to question a vast array of practices and fields of knowledge. This included such areas as medicine and the medical profession, raising issues of how, where and by which instruments and through which players knowledge is produced, as well as identifying strategies through which male supremacy has been built and perpetuated in these contexts (Becker, 1961; Witz, 1988).

According to cultural and social factors, the alternative history provided by Lehman (1992) represents the first phase in integrating the literature on gender into our theoretical understanding of accounting: how the accounting profession has been seen as unsuited to women, but suitable for

men. Lehman (1992) underlined how accounting knowledge is influenced by male domination in terms of content, definition and language and how it incorporates aspirations and male-constructed structures, with an ideological base remaining firmly rooted in the male concept of economic rationality. Lehman's work has contributed to identifying the economic, political and ideological factors that have influenced the female accounting profession and underlined the ideological opposition endured by women. Lehman proposed a reading from a historical perspective of levels of discrimination endured by women in the last century (from 1900 to 1992), both at an economical level, in which women's access to forms of economic support were either denied or made difficult, and at a social and ideological level.

The accounting profession was the basis of a previous work by Lehman and Tinker (1987), which analysed literature that appeared between 1960 and 1973 in academic and economic journals. This highlighted how accounting has been depicted as a passive service exclusively dedicated to the accountability of economic reality, but they underlined its cultural, social and symbolic value and its authentic social origins. These contributions focused on the exploration of the mechanisms and obstacles that have excluded and limited the progress of women in the profession, contextualizing the history of women accountants compared to contemporary feminist theory.

Also moving in this direction, a second fundamental contribution was Kirkham's (1992) work. The author began with an analysis of "women's oppression in the accountancy profession", dealt with by Lehman (1992), and proposed an integrative approach to the study of gender in accounting, focusing on the analysis of interdependence between the limitations of women's employment and the development of the accounting profession (Kirkham, 1992: 289). The two directions suggested by this writer consist of, on the one hand, addressing attention towards the meaning, role and influence of accounting in society (Kirkham, 1992: 295) and, on the other hand, understanding how the accounting profession has been the cause of the perpetuation of gender inequalities. In this way, Kirkham (1992: 288) sought to overcome the sterile debate on this matter and incorporate ideas from feminist literature in contexts such as power and control. The author's contribution shifts the boundaries of reflection, raising the question of how the profession can be read from a gender perspective relative to knowledge and skills, and how gender relates to the influence and power of the accounting profession. Cooper and Taylor's contribution (2000) fell within this current period. They described the evolution of the accounting profession in the UK and its gradual transformation into a technical, dry and monotonous profession, accompanied by a gradual masculinization.

The second field of studies on gender accounting relates to "biological factors" and there are several contributions that use different empirical analyses to show the exclusion, slow down or creation of discrimination against women accountants and their careers in both public and private enterprises. Many authors acknowledge the presence of social and cultural obstacles which prevent a different vision of these changes due to motherhood.

One of the most interesting contributions is Haynes (2008a), who focused on the relationship between maternity and employment, and she offered an understanding of how women experience their ambivalent identity, as well as which factors (social, cultural and institutional) limit and expand their identity as accountant and mother. In a second work, Haynes (2008b) developed the discussion on the relationship which exists between the woman's body and the accounting profession, using the narrative approach to collect stories about women and verify to what extent "physicality" has had an impact on the accounting profession – so much so as to influence its evolution (Haynes, 2008b: 344). At the end of this section, we will consider again the contribution of Haynes regarding "identity".

To support this consideration, Barker and Monks (1998) presented the results of empirical research on the career progress of members of professional chartered accountants in Ireland. They highlighted how women have encountered obstacles at organizational, family and personal levels

compared to their male counterparts and how career advancement happens at personal expense. These situations of inequality and injustice happen even when there is a law that protects the female role.

Indeed, Shackleton (1999) highlighted how the accounting profession in Scotland between 1900 and 1925 was characterized by a distinct male presence, despite an anti-discrimination law aimed at eliminating pre-existing cultural and social obstacles with regards to women. Windsor and Auyeung (2006) focused on the effects of gender and the presence of children and differences tied to institutional and social support in Australia and Singapore (where there is more support), as well as on the effects on women's career advancement. The results of their study highlighted how different institutional contexts and degrees of support are not able to explain career advancement in the large accounting firms which adopt formal global policies to encourage the careers of mothers.

Within this same topic, we should mention the work of Kornberger et al. (2010), which empirically showed how, in the face of still widespread gender inequality in auditing and accounting consultancy companies, policies of flexible work have been developed in the last few years. Such policies, whilst aimed at reducing career obstacles and gender barriers more generally, as well as creating professional working contexts open to developing female talents, often turn into mechanisms that reinforce gender barriers. In this area also lies the contribution of Dambrin and Lambert (2006a, 2006b) who, through deductive analysis, focused on the literature of gender in French and Anglo-Saxon accounting journals. They highlighted how the history of the accounting profession reveals a process of marginalization of women, which has evolved over time, moving from exclusion (horizontal segregation) to being restricted to subordinate roles (vertical segregation). The authors further underlined that, adhering to the structural hypothesis of the "crystal ceiling" (Ciancanelli et al., 1990; Bell et al., 2002) which confronts women in the accounting profession – also observed by Barker and Monks (1998) – three kinds of obstacles are present: individual (relative to variables centred on personality), organizational (structural discrimination) and social (prejudice of the dominant group).

The third strand of gender accounting literature concerns the role of women in financial management as managers and/or as investors. There is not a unitary view in this area, but discrimination against women in these activities is evident, although they have the same capabilities as men. Wiskin (2006) examined three cases related to companies managed and governed by women over the course of the eighteenth century, focusing on their ability to keep accounts and manage credit. The writer underlined how the ability to successfully manage financial aspects of business is unconnected to gender, as is the ability to keep accounts (Wiskin, 2006: 144).

Instead, Maltby and Rutterford (2006) underlined the limited recognition given to the role of women in the nineteenth century in the management of investments and the existence of separate spheres for men's and women's activities. They underlined that studies of the "financial activity" of women lead back to two categories: the first considers women in accounting roles, and the second in investment roles. Particularly in the first of these categories, the studies of Walker (1998) gave exposure to the widespread work of women in the field of charity and highlighted their ability to use their accounting skills in the domestic sphere, as well as in both professional and voluntary work. In the framework of the second category of studies (women as investors) attention is given to how women have been excluded from the financial world and considered as "those who cannot understand investments" (Preda, 2001). They are therefore regarded, at the very most, as marginal investors, incapable of acting independently from men. This is due to the predominance of a patriarchal view of society, which manifests in a segregation of roles.

A little different is Walker (2006), who examined the case of Octavia Hill's role as accountant, manager, secretary and philanthropist. She was one of the main promoters of social reform in the nineteenth century and a significant figure in philanthropy who had a profound impact on the

Victorian period. Her abilities and skills, in accounting too, were used to improve the living conditions of the poor and socially excluded and provided an example for others to follow in her path (Walker, 2006: 188).

As far as the literature presented here is concerned, we focus especially on certain authors who offer a contribution of particular relevance to the current research. The approach of Kirkham (1992) is very interesting because she endorses Hopwood's (1987) theory, which highlighted the urge to move accounting scholars' attention towards the relationship between wealth of knowledge and connection with social practices. Indeed, within the institutional and social function of accounting a fundamental role is played by "gender" and a great deal has been written on this matter (Hopwood, 1987: 65). Within this framework, the current authors introduce the gender issue, drawing considerations from Lehman (1992) who identified the reasons for female discrimination in the accounting profession by using feminist theories. Kirkham (1992) tried to go a step further, providing constructive criticism. She placed herself within the theoretical thrust of Hopwood (1987) and Lehman (1992), but underlined the importance of studying deeply aspects of the relationship between business/accounting knowledge and the practices which allow one to gain an in-depth understanding of why the female social role is "sedimented" and how to see this. In order to do this, Kirkham (1992) suggested the importance of not circumscribing the attention to the sole treatment of the female role as Lehman (1992) did, but rather to focus the analysis on the "social" relationship between men and women. This allows one to better explain the social "constructs" which clarify the role of women within the accounting profession (Kirkham, 1992: 287).

According to Kirkham (1992), feminist theories perfectly explain the mechanisms and the obstacles for women in the accounting profession, but they do not explain "why". Later the same author moved forward, not dwelling only upon the female vision of society, but trying to identify the vision of society generally and the role of women within it (Kirkham, 1992: 289).

Again, the relationship identified by Hopwood between wealth of knowledge and social practices leaves the way open to deeper reflections in this sense. Moreover, the reflection that Kirkham (1992: 290) drew from the medical professions applies exactly to our case. Other interesting hints come from Haynes (2008b), who developed a reflection on woman's fertility and inequality; and this helps us to elaborate our reasoning within the setting of the different treatment of women who, in the early 1900s, became pregnant outside wedlock. Haynes continued to affirm that, in spite of everything, production is considered more important than re-production (Haynes, 2008b: 344). Particularly within accounting, she used the method of the historical tale and, dealing with the issue of the identity of mother and accountant, she defined it in the following way. "Identity emerges from within the relationships between the self and the society" (Haynes, 2008a: 624). Therefore, identity is a fact which concerns individuals on the one hand, but complements itself within the relationship with others.

Even if these reflections refer primarily to the accounting profession, we can transpose them to the *San Giuseppe* Institute, where, with respect to the discriminating dynamics towards women, they are linked to the historical context and to the pre-conditions in which the various phases of the organisation developed. These various phases are examined in the next section following the literature and concepts just highlighted.

The development of the *San Giuseppe* Institute: Between war and peace in social justice

Methodology

Under the methodological profile and with a view to the tools adopted for our empirical research, we analysed the documentation obtained from books published on the activities of the Foundation

and from the reports available on the website of the health public authority in Rimini (Campolattano and Mele, 2007). In addition, the historical documents of the archive held in the main offices of the company were analysed (Atkinson and Coffey, 1997). These included the correspondence written by the governing bodies of the Institute to other institutions (the Deputazione di Forlì, Comune di Rimini, Congregazione di Carità di Rimini, Credito Romagnolo, Cassa di Risparmio di Rimini, etc.), extracts of reports produced by the board of directors and partners' meetings, budgets and financial statements.

This documentation was obtained and consulted directly at the current site of the Foundation, which has preserved parts of the original documents relating to the organization's formative stages. Secondly, we conducted semi-structured interviews of half-an-hour each with the current directors (Dott.ssa S Sanchini, General Manager; Dott. F Soldati, Sole Accounts Director; Rag. P Freddi, Former Sole Accounts Director; Rag. L Del Vecchio, Former Bursar; Managing Director Dott. M Bertozzi; Head of the S. Giuseppe Foundation, Avv. P Mancuso), in order to better clarify some of the development phases and to interpret some items of correspondence and accounting documents. During the interviews, it emerged that an important part of the historical documentation related to financial statements, accounting and non-accounting documents and board minutes for the period 1914–1950, which it was thought might be available in the archives of the Local Public Health Unit of Rimini (ASUR), but perhaps not immediately available for inspection.

We arranged all the bureaucratic procedures necessary to look for these books and we found them in the ASUR archives. We photocopied all the reports attached to budget sheets and budget plans. We then read them, highlighted the main information, and then summed up the quantitative data regarding balance sheets and budget plans, as well as data contained within infra-annual reports on management. The latter are particularly interesting in order to understand the role of women at the various managerial levels and in corporate governance. Concurrently, the analysis included the interpretation of financial statements and balance sheets, as well as the analysis of accounting documentation (invoices, receipts, payment mandates and technical operational files on the inventory of personal property) and non-accounting data (statistical data and technical reports). In order to understand how to read the “pink” in accounting within the Institute, the presentation of the case analysis is articulated in three phases in which the issues of “pink” accounting can be read.

The first phase is from 1910 to 1916: here we consider the reasons why the Institute developed with the female role central during its establishment and its first decade of activities, in response to the strong discrimination suffered by illegitimate mothers. In the second phase the situation reverses, in that correlated to the needs of illegitimate mothers there is a discrimination against the role of women within the internal government of the Institute. This phase lasted until 1925, which was when the *Ospedalino* was established. The third phase started with the constitution of the *Ospedalino* and lasted until 1950 when discrimination against women and against their role assumed different contents and forms. The next subsection expounds on the first phase of development.

The social context of the San Giuseppe Institute and the first period of development: A question of discrimination against women

In this section we would like to underline the role of the *San Giuseppe* Institute towards social injustice linked to female discrimination, highlighting how this represents a social plague. It was one of the forms of poverty so widespread in the historical and social context of the time that gave rise to the so-called social and historical constructs which influence the cultural background of accounting (Kirkham, 1992: 290).

The *Istituto S. Giuseppe per l' Aiuto Materno e Infantile di Rimini* was established in 1910 in response to serious discrimination: the lack of identity of women who were mothers out of wedlock ("single mothers"), especially those belonging to the poorest social classes (Haynes, 2008b). This category of women was considered as being outcast, inexistent and insignificant. They were kept on the margins of society, together with others suffering from poverty (old and sick people) and were considered "to be cancelled". This was in addition to all the other issues that derived from their situation, above all the wet nursing, i.e. the entrusting of children to "charity" institutions (especially of a religious nature) which attempted to address this continual problem. The *San Giuseppe* "intervened" and dealt with this social plague. In the first report of the Institute we read:

We saw mothers and children come for consultations, but in front of these people, even though poor and sick, we did not feel taken by sadness, because it penetrated the mind the feeling that science and charity, diligently working together, could be victorious even on deep pain.¹

This ability to "see", i.e. to understand the urge of women subject to discrimination, is the result (as we will better see in the next section) of the sensitivity and intuition (Stein, 1996) of a woman (Sister Soleri), as well as the professional competence and humanitarian dedication of a doctor (Del Piano) to protect "illegitimate" motherhood and "illegitimate" children (Del Piano, 1901, 1921).

To better understand the social role of *San Giuseppe* in fighting social injustice we will briefly examine the historical, cultural and social background in which the Institute began its activities. Throughout the past millennia, answers to this issue have been given within the context of the activities of social care addressed to the poor and sick, and were particularly boosted with the advent of Christianity. During the Middle Ages, religious orders called *Ospedalieri* were dedicated specifically to the pilgrims, the poor and sick (Montanari, 1998; Freddi, 2007).

In 1890, over 21,800 charitable organizations (*Opere Pie*) existed in Italy. They were a result of the charitable nature of civil society supported by donations from wealthy families to the poor and needy (Servalli, 2013). Subsequently, they extended their care to children, in particular to illegitimate children and their mothers, as the Institute did. Hospitals, in the modern meaning of the term, were not yet widespread, nor was specific attention given to the care of pregnant women, new-born babies or children.

At the beginning of the 1900s, as in the rest of Italy, significant innovation influenced the "preliminary" social-health system in Rimini. This contributed to transforming the hospital from a *hospitale* – that is, a hospice and refuge for outsiders, including the poor and elderly – to a hospital for the sick, with a specific social and health aim, thereby challenging the traditional idea of the "charity hospital" as an act of public charity. In Rimini, Prof. August Murri (Murri, 1841; Mangini, 1915; Silvestrini, 1945) was the mentor of Del Piano, who, together with Sister Soleri, dedicated his life to protecting mothers and children. Together they established and led the *San Giuseppe* Institute and the *Ospedalino*. Still in Rimini, the Congregation of the *Daughters of Charity of S. Vincenzo de' Paoli*, to which Sister Soleri belonged, for years contributed to the health and social policies of the city.

The *Aiuto Materno* is indeed characterized by a greater pioneering approach aimed at social causes and assistance compared to other similar and contemporary institutions. It was able to fill a gap in the needs of poor and alienated children and mothers who were so numerous and yet neglected. The prenatal and postnatal period, and the problem of "the exposed", especially in the poorest sectors of society, were particularly overlooked and a source of prejudice and omissions (Freddi, 2007: 36). Before the constitution of *San Giuseppe Aiuto Materno*, only 3 per cent of institutions showed attention, albeit disorganized, towards maternal help, but there had been no

thought of helping mothers and recognizing illegitimate children. In fact, the social scourge of “the vulnerable” took up 1.11 per cent of the total number of interventions, deriving in particular from religious perspectives.

These percentages underline the discrimination against women and the related social consequences: without motherhood, society dies. Statistical data highlights this lack of equality towards women. And it is not only a matter of discrimination against women, but also of a true social and cultural injustice, since the effects (damage) of this gender discrimination undermine the survival of society. Such injustice is born of a dominant culture (Kirkham, 1992; Lehman, 1992) which denies every social role to illegitimate mothers and their children. It denies the identity of single mothers (Kirkham, 1992; Haynes, 2008b). Injustice was fought by the *San Giuseppe*, because a new identity is assigned to women which eradicates injustices, in that the role of illegitimate mothers is recognized. Women are the recipients of the activities of the *Institute Opera Pia S. Giuseppe per l’Aiuto Materno e Infantile*, which helps them to raise their children and, with the establishment of the *Ospedalino* to treat them, gives dignity to the condition of motherhood in its most critical period, before and soon after childbirth. Accounting data and statistics shown in the following sections indicate “how much less” injustice was obtained thanks to the activity of Institute.

The *Opera Pia S. Giuseppe per l’Aiuto Materno e Infantile* was the first institution in Rimini to provide organized protection, based on scientific principles, for single mothers and vulnerable children: the former were traditionally considered responsible for their condition and socially useless. It introduced a new approach to this ancient issue in local and national society and contributed to removing this form of social injustice.

On the basis of data managed and supplied by the Sisters of Charity, who acted as Treasurer, Del Piano highlighted the performance attained by the *Aiuto Materno*: after its first year (1911) 65 breastfeeding mothers were welcomed into the canteen, 5,788 meals were handed out, 104 items of babies’ clothing distributed, 210 babies were assisted and 1,479 free check-ups carried out. We also read that: “Illegitimate children recognition rose from 27 to 86%, that breastfeeding was possible for 90% of mothers assisted and that the mortality rate in the first two years of life had dropped from 43 to 20%”.²

On 24 March 1914 the President of *Aiuto Materno*, Fanny Malvezzi Puglisi, wrote to the King of Italy to obtain recognition of the *Aiuto Materno* as a Charity Foundation (Campolattano and Mele, 2007: 28). A decree of the Kingdom of Italy of 8 November 1915 constituted it as a Charity Foundation.

In the years to 1916, the *San Giuseppe* gave a strong answer to social injustice and modified the culture that was at its foundation. A reading of the institutive and accounting documents permits us to see the weight and the role of the female members in government and management decisions.

Firstly, women were keen promoters as the *Opera Pia S. Giuseppe* was being established, thanks to the donations of Sister Soleri and other wealthy women (e.g. in 1933, Enrica’s donation and the Bronzetti sisters’ donations), which contributed to the building of the *Ospedalino* and to fundraising activities held by women.

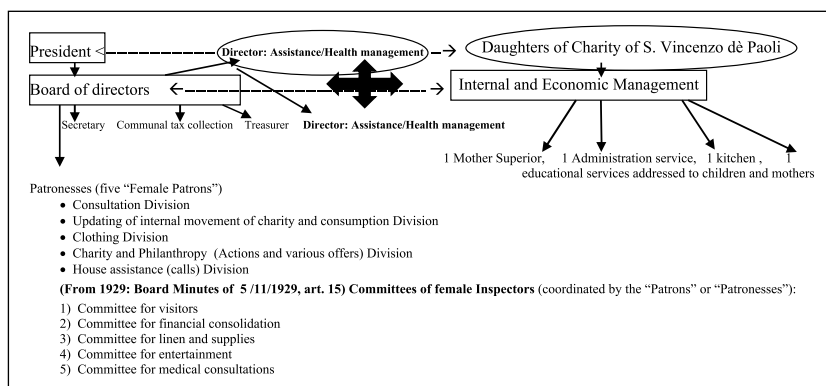
Both Sister Soleri and Del Piano were pioneers and visionaries, as they introduced an innovative approach to women and illegitimate children. Especially in Sister Soleri’s personality we notice her ability to see things in a way that they have never been seen before. In other words, she gave birth to pioneering social innovation. This innovation was possible not only thanks to Sister Soleri’s capacity to sense needs and fight social injustices, but also her capacity for a strategic vision – by way of the donation of her family wealth, which included buildings, goods and the financial resources necessary to establish the activities of the *San Giuseppe*.

Secondly, women were instrumental because in various managerial and operational roles – including that of accountants – they inspired and carried out numerous activities and functions.

Table 1. *Opera Pia S. Giuseppe* presidents (1910–1948).

Fanny Malvezzi Pugliesi	1910–1916
Avv. Giovanni Facchinetti	1916–1924
Avv. Gaetano Facchinetti	1925–1927
Dott. Alessandro Bonara	1927–1937
Gen. Aldofo Dell'Olio	1938–1939
Dott. Giuseppe Paeselli Commiss. Prefettizio	1939
Rag. Pieralberto Buldrini	1939–1944
Avv. Mario Gabrielli, Commiss. Straordinario	1944–1945
Dott. Walter Montanari	1945–1948

Source: our elaboration.

**Figure 1.** Organizational chart of *Istituto S. Giuseppe* (1916).

Source: our elaboration.

Women were, at the same time, the main users of the services provided, as the *Opera Pia S. Giuseppe* statute, approved in 1915, states: "Its main objective is to distribute food to the poor mothers of the city and suburbs of Rimini, to enable them to nourish their newborns, to supply milk, wet nurses, medical care, clothing and medicines to the children" (Art. 2).

With regards to governance and formal power, from the minutes of 24 September 1915 it is evident that during the first stage of the *San Giuseppe*, the female presence in the roles of president was relevant, as shown in Table 1. As far as the composition of the board was concerned, especially in the second and third periods, there are more men than women. We will analyse governance problems of these periods in the following paragraphs.

The set of organizational positions, approved on 30 April 1916, is highlighted in the Figure 1.

With regard to the role of "Patrons", Article 9 in the Statute of 12 March 1914 (approved in 1915) states:

The undersigned of the three-year aid and donators of a sum not less than 50 lire, assembled at the general meeting, will be able to set up a charitable institution of 5 patrons who will co-operate to ensure the success of the Institute, always with the exception of the Daughters of Charity.

As documented by the correspondence and other documents analysed, the women (advisors and external benefactresses) had an important role in the activity of fundraising promoted by the

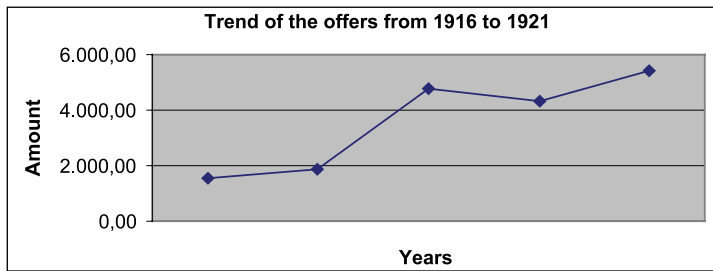


Figure 2. Trend of the offers (donations) received by the Institute.

Source: our elaboration.

organization of lotteries and charity dinners; and an intense relational activity directed at awakening civil society and institutions to the issue. They were also clever in the management of the financial resources, and in the investments of the Institute, in charity and philanthropic activities (Maltby and Rutterford, 2006; Walker, 2006; Wiskin, 2006).

In general terms, during the first decade women had a strong impact, through the “cultural matrix” (Catturi, 2007), in the Institute’s strategic and operative approaches. Having analysed the first phase of development, in the next section we will examine the second phase.

“Pink” accounting and charity in the Opera Pia S. Giuseppe per l’Aiuto Materno e Infantile: From women in “leadership” to the “glass ceiling” of internal discrimination

In this subsection we illustrate the second phase, which marks the passage from the central role of the women in the management and government of the Institute to roles considered marginal. This highlights the dichotomy between the external and internal discrimination against women: externally, the assisted women acquire their dignity, while within the *San Giuseppe* women gave way to men in the most important roles (Anderson et al., 1994; Bell et al. 2002; Haynes, 2008a, 2008b).

Indeed, in the decade from 1916 women do not hold any powerful roles, but still maintain key but subordinate roles. Discrimination shows itself in the separation between the roles of formal and visible power, with those roles effectively played out on a day-to-day basis. That is, women are swallowed up and absorbed in operative roles, upon which *de facto* all the activity of the Institute is based. Therefore, the dichotomy between external and internal discrimination surfaces: outside women, i.e. the assisted mothers, acquire their dignity, while inside *San Giuseppe* women, who had occupied the roles of president, members of the board, and of the management and accounting, are replaced by men.

The growth of trust in the *San Giuseppe* Institute and its role in the socio-economic and civil context of the city and province, highlighted by the ever increasing growth of its services, was tied to the promotional and fund-raising activities of its female patrons. This is demonstrated in Figure 2, in which we can see the evolution of offers (donations) that the Institute received over the period 1916 to 1921. In this context, the interaction between women and philanthropy (Walker, 2006) can be recalled, which is rather important as a base for discussing the role of patronesses’ activities in both fundraising and service to the needs of mothers in the town districts. Moreover, it can be observed in the founding gesture of Sister Soleri, who decided to donate the wealth she inherited from her family to establish the Institute. We may consider this gesture philanthropic, as Sister Soleri followed the life of the Institute “behind the scenes”.

Despite women's ability to provide the necessary financial and human resources, they are not present in "the control room" and a glass ceiling seems to exist (Ciancanelli et al., 1990; Bell et al., 2002). Indeed, from the end of 1916 there is a radical change in the governing structure of the Institute and the female component is visibly reduced. This is due to the dominant social and cultural construct, which generally discriminated against women with regard to power and social roles (Hopwood, 1987). The *San Giuseppe* Board of Directors becomes the expression of the institutional power in Rimini (Meeting of 17 February 1916), including the following components of the council: the Congregation of Charity, the Bishop, the local bank and the shareholders, among whom few women are included, such as the former president, Fanny Malvezzi Pugliesi, and another woman appointed by Sister Soleri. In other words, women are reduced to a "pink quota" presence (report dated 10 March 1920), also referred to as a token presence.

In addition, both Del Piano and Sister Soleri had an important role in planning and coordinating activities. There are numerous traces in the writings of Del Piano that we have analysed, in which his agreement with the "silent" leadership of Sister Soleri emerges, and which then finds synthesis in the accounting evidence, evidencing the relational and social role of accounting (Hopwood, 1987; Chapman et al., 2009). The traces of this fruitful synthesis between Del Piano's professionalism and Sister Soleri's leadership emerged in the official recognition attributed to Sister Soleri: the silver medal for her services to public health.

Thirdly, women's effective role inside the organization was paramount and paradoxical: together with their discrimination, their importance at the operative level grows. Indeed, in 1929 Del Piano introduced the role of female inspectors, who had an important role in the healthcare and assistance programme because they were the actual tools in the fight against "external" discrimination against women, providing assistance to the poor mothers of Rimini and their children (Del Piano, 1927: 8 and Board Minutes of 5 November 1929, art. 15). The female inspectors made up a committee of 13 women, subdivided into four citizen district groups. This committee presided over home care and weekly paediatric check-ups, monitored mothers' and children's environmental conditions, examined needs in order to formulate advice and proposals to the Board, looked into the support from shareholders and dealt with fund-raising as well as providing clothing and food for the needy.

Moreover, an irreplaceable role was given to the nuns who, however, did not have formal relevant positions or visibility because they were under the supervision of Del Piano. They were "the heart of charity" and the means of carrying it out: The *Daughters of Charity of San Vincenzo de' Paoli*³ (Vernaschi, 2001) were the first volunteers permanently assigned to the Institute.⁴ In addition to carrying out acts of charity and marking the spiritual profile of *Aiuto Materno*, the nuns performed many operational and strategic roles, carrying out the most humble of tasks. The Mother Superior was entrusted with the smooth running of the Institute, a second sister supervised educational activities, a third looked after the Little Hospital (*Ospedalino*), and a fourth dealt with the area of administration services, centred on the kitchen. Moreover, Del Piano appointed a nun to specialize in infant care.

Other women's roles included the female personnel responsible for various services, women and young mothers who freely offered their services, the assisted women and the trained and monitored wet nurses. The fundamental role of women as "book-keepers" emerges in the regulations for the functioning of the founding hospital "Brefotrofio" for vulnerable babies or babies in danger of dying (Board Minutes of 10 March 1920: 20 and Board Minutes of 22 July 1920: 23).

This means that the nuns made the elementary managerial registrations, acting as "secretary" and providing all data for the accountant (a man). In other words, they were in a staff position and they supported Del Piano's management. He was particularly skilled in the art of keeping under control the variables which generate value and the variables of outcomes (rates of infant mortality, reduction of children's illnesses and wet nursing). All these reports and statistics were possible

only thanks to the daily work of the nuns who managed the services provided and the consumption of resources. Nevertheless, this role of the nuns always remained at what has been seen as a secondary level (Kirkham, 1992).

In the years 1917 and 1918, the number of children and mothers assisted amounted to 350 and 76 respectively. The mortality of children fell to 5.4 per cent.⁵ These figures are a clear sign of the Institute's role in fighting the external discrimination suffered by women. Del Piano was aware of the very high social and moral costs of this issue, but Italian society was not. Indeed, statistics illustrating the civil status in Rimini demonstrated that every year about 600 children died between birth and the age of 10, and it is presumed that the number of childhood illnesses totalled around 5,000, lasting on average for 20 days. In 1920, the *Opera Pia S. Giuseppe* extended its activities and agreed to take custody of children from the orphanage,⁶ replacing the Charity Congregation which had previously had this task entrusted to it by the Province of Rimini. It began to differentiate between care and health activities.

The foundation of the "Little Hospital": The "sunken" power of women

This final part of the analysis refers to the third phase (1925–1950), during which the *Ospedalino* was founded. From the accounting documents, we observed how the presence and the forms of discrimination against women changed within *San Giuseppe* and the new hospital. The role of women, even if it seems better, remained veiled and silent, confirming that in the medical sector and in scientific professions generally, women are discriminated against and hold secondary positions (Witz, 1988; Shackleton, 1999; Kornberger, et al., 2010).

The idea of establishing a hospital for women giving birth and for infants dates back to those years of the constitution of *San Giuseppe*:

Where financial means allow, there will be the added service of a daytime custody of poor children until the age of three, providing them with soup and other food, and there could be the possibility of a small hospital to protect a specific number of poor children in need of medical care up to the age of 5. (Board Minutes of 31 October 1919 and Statute, 1915: art. 2)

As desired by Sister Soleri, and thanks to her donation, the little hospital for sick children, called *Ospedalino Regina Elena*, started its activities on 29 July 1925. Previously, a convention regulated the transfer of services and assistance to illegitimate mothers from the Administrative District of Rimini to the *Aiuto Materno*. This centralization enabled Dr Del Piano to "combine legitimate and illegitimate motherhood and infancy into a single order of assistance" (Del Piano, 1921: 4).⁷

The hospital had 14 beds for children under the age of six and was earmarked to fill a big gap in local healthcare.⁸ A few years later, a section for child-birth opened. Assistance was provided by the nuns and the nursing and auxiliary staff. The hospital services included caring for children up to the age of six; birthing services, including those for mothers of legitimate children; and a maternity ward under the protection of the National Charity Foundation for mothers and children (Board Minutes of 23 March 1927: 47).

The creation of this first gynaecological and paediatric structure, which provided a concrete and innovative answer to the healthcare needs of mothers and children, deeply affected the evolution of the hospital history of Rimini City and Province and promoted a growth in social justice and civil society. Indeed, the *Ospedalino* did not limit care services to illegitimate motherhood but also welcomed all mothers, giving healthcare dignity to all women giving birth, who at the time usually received little attention. This represented another important step in the path against "external" women's discrimination, transforming what had been discrimination into social innovation. Despite

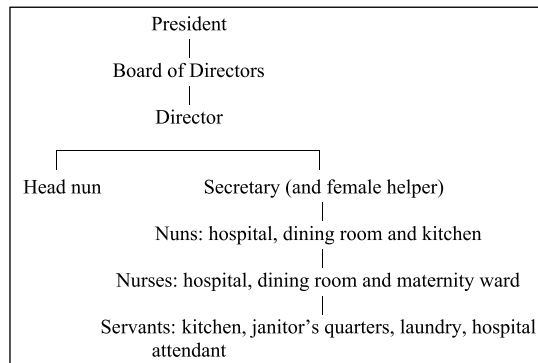


Figure 3. Organization chart of the Institute.

Source: Board Minutes of 2 October 1928: 103.

Table 2. Status of the wards in the first few months of 1929.

Available wards	Number
Maternity, custody, hospital and dormitories	16
Isolation rooms	4
Clinics and canteens	7
Warehouses, rooms for pantries and services	12
Operating theatres	1
Chapel	2
Number of beds for patients	92
Number of cots	42

this fact, we cannot affirm the same for other forms of discrimination that continued to affect women inside the Institute.

Drawing from the Regulation of *Istituto San Giuseppe's* personnel, we may illustrate the relationships between the health and other activities in the organization chart shown in Figure 3.

In the following years, numerous services were provided, notwithstanding the status of the wards (Table 2), which were improved through several investments: modern heating plant (radiators), ventilation, hydraulic and sanitation systems necessary to ensure the efficiency of the wards and provide lifts for sick patients, a dry-cleaning facility, the reorganization of the sanitation and hydraulic systems, building an area for children and extending the building.

Table 3 summarizes the main stages which marked the life of the *Ospedalino*, accompanied by brief descriptions of the results obtained by the Institute in protecting the health of children and mothers, and spreading knowledge of paediatrics.

Del Piano managed to radically reform the old norms for assisting the illegitimate, introducing benefits for mothers who had acknowledged their children and breastfed them; and rewards for wet nurses who had contributed to the recognition of the illegitimate child on the part of the mother. By 1926, recognitions had risen from 27 to 100 per cent and infant mortality of all assisted children had fallen from 43 to 8 per cent (Del Piano, 1927: 11). In March of the same year, a three-year course on hygiene in early infancy was introduced, aimed at mothers, the charitable ladies who provided assistance to the poor at their homes, and to teachers and midwives (Del Piano, 1927: 20), at the end of which they received a "qualification to work

Table 3. The stages in the life of the *Ospedalino* from 1931 to 1958.

Years	Description
1932	New convention with the Council of Rimini which raises the lump sum contribution to 30,000 lire to fund the hospitalization of poor illegitimate mothers
1933	The mothers' canteen is opened, as ONMI at the <i>Aiuto Materno</i>
1934–1938	No data available (destruction of documents in earthquake or fire)
1939	The Ospedalino obtains the qualification of Specialized Hospital of the Third Category
1940	Proposal to group the institution with other hospitals (act n. 1 of 10 December 1940)
1943–1944	Due to World War II, evacuation of the Infants and Mothers Help and of the Ospedalino to the school buildings in Verucchio (act n. 1 of 7 November 1943)
1945–1958	Restructuring of the damaged buildings carried out by the allied troops to make the structure suitable to house the surgical ward of the Civil Hospital of Rimini, damaged during the war. Further works allowed reprising the activities of <i>San Giuseppe</i>

Source: our elaboration.

as health assistants, maternal and infant hygiene visitors and school assistants” (Del Piano, 1927: 32).

In 1930, 1,470 visits were carried out by the female inspectors to infants and non-breastfed babies.⁹ In support of such innovative management, three annual awards to mothers who breast-fed rather than bottle-fed their babies were introduced, as well as innovative marine treatments provided to sick children, especially advocating the benefits of the sun for thalassotherapy.

Between May and December 1929, *Aiuto Materno* gave assistance to 62 “external legitimate” infants at the Provincial Institute of Infancy.¹⁰ In 1930, a new convention regulated the admission of sick children who had not yet reached the age of five. In 1931, alongside Del Piano, in the position of Health Director, there was a doctor, two obstetrician-gynaecologists (women), a paediatrician, a midwife (woman), five nuns and 10 servants¹¹ (all women) (Corallo, 1998: 99; Montanari, 1998: 74, 99). In the following years, the activity of the *Ospedalino* registered a considerable increase: from 93 days of presence in 1926 to 24,736 days of presence in 1950. Starting from 1945 to 1950, accounting had been able to record the days of presence, dividing them into: maternity ward 5,634 days; hospital 1,701 days and day care centre 17,401 days. This assumed an important role in the social Rimini framework, directing its activities also to legitimate and non-poor mothers. In 1939, it obtained the qualification of Specialized Third Category Hospital – both a paediatric and general hospital.

Alongside the measuring of the costs of the health service, rudimentary tools of analytical accounting were introduced, highlighting the attempt to group the diverse activities of the Institute into accounting centres of responsibility, including the infants' ward (Board Minutes Appendix of 12 March 1942). Figure 4 shows the cost for each patient in two different periods: 1947 and 1950.

Once again, the elaboration of these data was due to the careful activities of women inside the Institute. Their role in accounting was essential, but it was not “visible”. Secretaries (women) provided the accounts with data to manage bookkeeping activities including: orders of entry; payment mandates; register of payments; counterfoil book of payments; register of revenue and expenditure of different tangible assets and goods; and documents relative to remaining amounts (Minutes of 27 January 1929).

At the same time, the role of women in the hospital services and in other medical fields remained submerged; particularly that of the nuns which was never adequately brought to light and considered. The *Daughters of Charity Sisters of San Vincenzo De' Paoli* remained the supporting core of the Institute until the end of 1967, when they left it after a 52-year presence (Montanari, 1998).

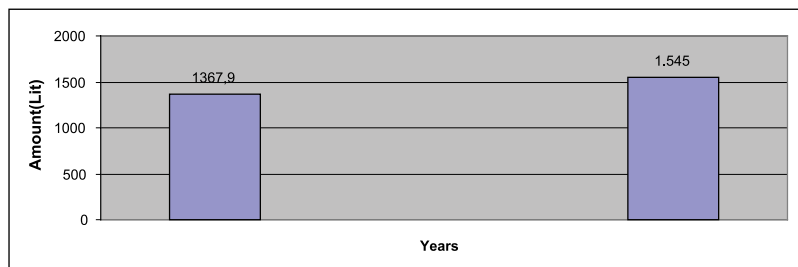


Figure 4. Unit cost for each patient-period: 1947 and 1950.

Source: Our elaboration of the Minutes of the Board.

This discrimination persisted, despite the fact that the consolidation of the first nucleus of competence characterizing the future professions of nursing and midwifery was developed by the nuns. After the Second World War, they were, in fact, the first in Italy to deal with the training of nursing staff. The “Small Manual”, given to students, written anonymously by a Sister of Charity, and containing principles based on nursing assistance, was used even in the School for Professional Nurses where the nuns ran educational activities for about 30 years. Other innovative services attributed to the nuns and other women concerned the use of heliotherapy and thalassotherapy as a means of preventing and curing children’s respiratory diseases and was provided by the *Aiuto Materno*, a pioneering activity for the future “tourist profession” and vocation of Rimini.

In conclusion, documents and accounting reveal gender discrimination: the merit of women, their intense charitable work and their innovative contribution to the creation of modern hospital-care services remain veiled and silent. Women’s capabilities were almost always underestimated and under-appreciated, and only in a few circumstances have their social and professional roles emerged; for example, with the presence of a woman in key positions for a limited time and in an emergency situation (during wartime evacuation) in the paediatric ward: this role has been attributed to one of Del Piano’s female students (Witz, 1988; Shackleton, 1999; Kornberger, et al., 2010).

To briefly complete the history of the *Little Hospital*, we emphasize that in 1966 the hospital was transferred to a more spacious building, and in 1970 was classified as a provincial hospital specializing in paediatrics. After a series of alternating fortunes and a change of management, the hospital remained active until 1985 and then, amid much controversy, closed between 1985 and 1988. After this analysis of the research case, in the next section we further discuss the history of discrimination against women and present our conclusions.

Discussion and conclusions

In the three eras mentioned in the case analysis, we highlighted the various elements that established discrimination against women. In the first era, there was internal attention to female power roles within the Institute. This role originated from a proven lack of identity faced by particular women/mothers outside wedlock. Statistical data of the time, which Del Piano was especially passionate about, highlighted the issues in all their gravity.

We sought to identify the role of governance, which developed behind the synthesis of accounting numbers. That is what indeed a distinguished Italian author underlined: “The quantitative and monetary figures, variously united in the statement, appear as notes placed on the pentagram of corporate life, whose intensity and sound frequency can be enjoyed only by those who can

convert notes into events of social and economic life” (Catturi, 2001: 117). It is with this certainty that we have developed our reflections on the competencies, and also the underestimation, of women’s contribution to the current and strategic governance in this case, which we have been able to visualize.

Hopwood’s reflections (1987) and those of Kirkham (1992) are both very important if we are to understand the case under discussion. Indeed, the former author specified what is meant by “gender”: we are dealing with a vision that considers the important dynamics of accounting. It also suggests integration of the analysis with gender as a very important occasion for further and deeper study of how sexual differences in “keeping the books” may have an effect on the development of accounting itself. Therefore, how we read gender allows for deepening our thoughts: accounting has social and organizational repercussions upon and inside the company, as well as outside it.

Indeed, in the first phase of the Institute’s foundation (until 1916), discrimination was a sign of social injustice and was particularly acute. Discrimination against women is the fruit of a social and cultural construct, rooted in time and still prevalent in the twentieth century, which denied dignity and social legitimization to single mothers: it did not recognize (in the real sense of the term) (Haynes, 2008a, 2008b) the existence of their “illegitimate” children, who were destined for death or marginalization, and “saved” just by “charity”. Next to this serious and widespread discrimination, which we may define as “external”, or rather linked to the social, cultural and economic contexts, in the initial years of the life of *San Giuseppe*, women, instead, carried out a central role: it was they who made the creation of the Institute possible, through making people aware, and fund-raising in civil society; and it is they who fully participated in governing bodies and their management.

Despite the existing national and local situation in Rimini, which clearly signified social injustice towards women and illegitimate children, *San Giuseppe* based its works and mission on them. Almost paradoxically, *San Giuseppe* is the fruit of discrimination against women, since its “mission” is the struggle against social injustice, which is the offspring of such discrimination. The identity of the Institute (Hayes, 2008a, 2008b) *per se*, is to tackle social injustice; the origins of the hospital are a consequence of this mission. In other words, it is the Institute that, in order to carry out its social function, creates the hospital.

In the second phase, however, the role of women became more marginalized, in that they disappeared “from the rooms of power”, occupied by men, even though they kept performing the majority of accounting activities which were fundamental for the development of the Institute.

This discrimination even continued throughout the third phase. In this phase the work of the Institute and of the *Ospedalino* had, by then, been recognized by the institutions and by local and national civil society, for its struggle in regards to abandoned children and infant mortality. Moreover, the *Ospedalino* also initiated pediatric and gynecological hospital services, which benefited all women. Nevertheless, the role of women, upon which the activities of the two institutes are based, remains submerged and finds no acknowledgement in governance, nor within the contexts of formal power.

The history of *San Giuseppe* demonstrates how women’s dignity, recovered and restored to its deepest social dimension, contributes to the betterment of the whole society. What has been said offers a strong example in *San Giuseppe* which, more so than other similar institutions of the time, knew how to lay the foundations for radical innovations regarding managing the activities of assistance and healthcare for illegitimate women and their babies, thus contributing to the birth of the first Town Hospital and, in particular, the maternity and paediatric wards. Responding to social injustice, it developed internal competencies, which generated the establishment of the hospital. It produced social innovation, and better still, it transformed social injustice into social innovation based on the active participation of women.

Nevertheless, the history of discrimination of women, interpreted through accounting, recalls to us the women who provided the strongest contributions to fighting discrimination against illegitimate mothers, but who were, in their turn, discriminated against within the Institute.

The research question we posed for this study was: how may we read the “pink” in accounting within the Rimini *Aiuto Materno e Infantile* Institute in the period 1914–1950? The answer involved a review of the literature concerning gender in accounting and its framework, focusing on aspects tied to gender and connected to cultural and social factors (Burrell, 1987; Hopwood, 1987; Lehman and Tinker, 1987; Kirkham, 1992; Lehman, 1992; Cooper and Taylor, 2000).

In the case we have analysed, social and cultural factors emerge. Those factors generate social innovation. Indeed, it is truly important to underline that, despite the initial donation and the later conspicuous donations made by women, within the government of the Institute the role of women was “relegated” to operational activities, except for Sister Soleri, who always strategically directed her choices and those of the representatives of her family. In this way, we see from a certain angle the “discrimination” to which women have been subject in the medical profession (Witz, 1988). From another angle, there is the idea of the “glass ceiling” that effectively impedes women from gaining access to the highest offices. Sister Soleri is an exception to the dominant culture of the time, which had all the characteristics of the “male chauvinist culture” (Anderson et al., 1994: 490; Bell et al., 2002).

The management and governance of the *San Giuseppe* Institute and the *Ospedalino* was able to cope with two World Wars and provide high-quality and original services for the whole community. In relation to the original services, the consolidation of the first nucleus of competence in the Institute has been observed. This characterizes the future professions of nursing and midwifery; they were, indeed, the first in Italy to train nursing staff. The “Small Manual”, written by a Sister of Charity containing principles based on nursing assistance, was used even in the School for Professional Nurses. Other innovative services concerned the use of heliotherapy and thalassotherapy as a means of preventing and curing respiratory diseases. These therapies were provided by a special seaside holiday camp for children assisted by the *Aiuto Materno*, and was thus a pioneer of the future “tourist profession” of the Rimini area.

This tendency, which is valid even today, becomes the marker of a unique strength, which, at that time, launched a new corporate culture (Hopwood, 1987; Hofstede, 1991; Baskerville, 2003; Catturi, 2007), unusual for that time, and more orientated to the protection of childbirth – even if the children were born outside wedlock – and infancy, even if psychiatrically disabled.

This generates an anthropological culture aimed at reinforcing and guaranteeing the same foundation of human survival, and consequently corporate survival. Social injustice remains and is therefore the aspect which characterizes the “pink” in this accounting survey. Accepting, helping, educating mothers and children: the activities of the Institute, from 2003 renamed the Foundation, still revolve around these imperatives. The female role in accounting emerges, but according to a particular interpretive key which goes beyond the vision of gender. Data from accounting and extra-accounting documentation has demonstrated the economic and social value produced by the Institute since its early years of activity. However, this role is not limited to philanthropy but goes beyond it, as the evolution of the services offered by the Institute shows. In summing up, the case confirms the death of a social injustice and the emergence of “new” forms of discrimination, both inside and outside accounting.

During our reading of the case, we realized we could better interpret the activity of the *San Giuseppe* Institute within a historical perspective, as has now been offered in this study. There are some limitations, especially linked to the fact that we used only one framework of analysis that addresses gender in accounting. The direction to be taken for future research is, however, quite clear. Keeping within the area of hospital research, but using a charismatic leadership framework,

research will continue with an analysis of the activities of the *Ospedalino* from 1950 until its closure, focusing on the accounting documents available and the evolution of the hospital service through the decades (Weber, 1947; Meindl, 1990; Bruni and Smerilli, 2008, 2014; Bruni and Sena, 2013; O'Brien, 2013), under *San Giuseppe* Institute director Del Piano and Sister Soleri, but also with the input of other women who gave energetic and vital contributions to the management of the activities that were undertaken during the initial phase and development of the Institute itself.

The figure of Sister Soleri, similar to that of Del Piano, may also give rise to yet another interpretation, which will complete our understanding of such roles within the *Aiuto Materno*. We will also defer this to future research.

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Attributions

The paper is the result of common analysis and the contribution of both authors for each paragraph is of 50 per cent.

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Notes

1. *L'Ausa*, year XV, No. 52, 24 December 1910.
2. The situation in 1913 is described in *Corriere Riminese*, V, 11 March 1914, which reported the summary of Del Piano's discourse to the meeting of shareholders of *Aiuto Materno*.
3. Art. 8 Statute of 1914 and art. 22 Statute of 1915.
4. Art. 21 of the Organic Regulation of Personnel, 1931.
5. *Corriere Riminese*, a. X, 25 May 1919.
6. The service had previously been managed by the Charity Congregation on behalf of the Provincial Deputation of Forlì.
7. Del Piano (1927: 9). See also *Minute of Board Meeting, of 10 March 1920*; Book of reports from the Board of Director from 24 September 1915 to 12 December 1928, in the AUSL archive of Rimini: 19–21.
8. Del Piano (1927: 9, 19). In the board meeting of *Aiuto Materno* of 23 March 1927 it was decided that "subsequently due to laws the institution is required to take on a service for infant hospitalization until the age of 6, as well as for the admission of legitimate expectant mothers into the maternity ward". See the Register of reports of the board meetings from 24 September 1915 to 2 December 1928, in the AUSL archive of Rimini: 46–53. See Del Piano (1928: 31).
9. Data taken from the statistical reports of the Council of Rimini published in *Ariminum*, from No. 2 of 1930 (III), to No. 2 of 1931 (IV).
10. Data taken from the statistical reports of the Council of Rimini published in *Ariminum* from No. 1 of 1929 (II) to No. 2 of 1930 (III).

11. Data taken from publicity sheet found inside Del Piano Model, Del Piano, 1927, kept in the Gambalunga Library in Rimini, misc. 13 cataloguing; CXXXI, 21.

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Appendix: Advertising leaflet representing the Institute activities. Images are of the sisters' with young children in their arms and those of "ospedalino" and the various departments, including the delivery room and nursery

