Accounting for hegemony. Fascist ideology and the shifting roles of accounting at the University of Ferrara and the Alla Scala Opera House (1922–1943)

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Abstract
Accounting researchers have shown how accounting is implicated in the creation of power relations. Most studies assume a unidirectional relationship between the ideological beliefs of those in power and accounting practices. The study adopts Gramsci’s understanding of power relations to analyse how Italian Fascists enlisted accounting information to ensure that two important organisations, the University of Ferrara and the Alla Scala Opera House, would become a conduit for the diffusion of Fascist ideology. The article shows how there is not an uncomplicated, unidirectional relationship between ideology and accounting. The illusorily neutral appearance of accounting allows it to be adapted to play different roles and acquire different meanings even in the achievement of the same set of ideological beliefs. The study also shows how Gramsci’s thought offers an alternative reading of power relations to that of Foucault and Marx and considers a set of ideological beliefs which are scarcely analysed in accounting history studies.

Keywords
accounting, Fascism, Gramsci, hegemony, ideology

Introduction
Accounting history literature has devoted much effort in demonstrating how accounting is not simply a rational and value-free technique but is a social practice which can influence social relations (Gomes, 2008). In particular, the role of accounting in creating and sustaining power relations has received a significant level of interest (Sankoji, 2018). The ideas of Foucault and Marx have been influential in this field, with several scholars mobilising their thought to expose the way in which accounting can be used to reproduce and reinforce power relations in less obvious and
unseen ways (Catchpowle et al., 2004; Hoskin and Macve, 1986; Miller, 2001; Miller and O’Leary, 1987). Accounting has been seen as an effective tool in turning the objectives of ruling elites into practice by representing them in a form which makes them thinkable and susceptible to intervention (Miller, 1990). At the same time, studies inspired by Marx have shown that accounting is a fundamental capitalist tool which ensures the exploitation of the working class (Bryer, 2000a, 2000b; Chiapello, 2007). Nevertheless, most of extant studies posit an almost direct relationship between ideological beliefs and accounting practices (Maran et al., 2016) whereby the latter change when the values of those who hold the supreme authority in a society evolve.

The study seeks to challenge this assumption by showing how accounting can play multifaceted roles in the diffusion of the values of dominant elites. In particular, this study aims to show how the neutral and objective appearance of accounting can be used in different ways, even in the achievement of the same set of ideological beliefs. To pursue its goals the article has drawn from Gramsci’s (1999) understanding of power relations. Unlike Marx (1979), Gramsci (1999) contends that power struggles are not limited to the economic sphere, for if a social group is to extend its domination over society, it has to achieve the consent of the dominated. This, in turn, involves engaging in political activities that aim at diffusing and popularising the ‘ideology’ of social elites so that people’s behaviour is unconsciously informed by dominant values (Simon, 1999), thereby giving rise to ‘hegemony’ (Gramsci, 1999). Moreover, unlike in Foucault’s (1978) reticular understanding of power, which tends to downplay the role of the State in the establishment of power relations, Gramsci (1999) offers a useful distinction between different institutions that need to be harnessed by a social group, namely ‘political’ and ‘civil’ society, if they are to achieve long-lasting power. The successful exercise of power requires control of State apparatuses and of those organisations that decisively influence the way in which people think and act. Consistently, Gramsci’s (1999) concept of ideology reinforces the importance of decisively influencing people’s consciousness in the achievement of power through these institutions. Gramsci (1999) offers an effective theoretical lens that can be used in analysing the interrelation between ideology and accounting and how the latter can play several, and even conflicting roles, in the pursuit of hegemonic power.

This study applies a Gramscian lens to the analysis of two important Italian institutions in the educational and cultural domains, namely the University of Ferrara (henceforth the University) and the Alla Scala Opera House (ASOH) in Milan (hereafter Alla Scala) during the Fascist regime (1922–1943). A particularly important means of spreading the ideology of dominant social and political groups is embedding it into the educational system and socialisation practices of a country (Femia, 1987; Yee, 2009), among which culture is paramount (Berezin, 1991). As noted by Gramsci (1999), the State has an educative and formative function (Daldal, 2014), hence culture and education cannot escape the attention of social groups controlling State apparatuses. Although organisations operating in the cultural and educational domains are apparently ‘politically neutral’ they exert ‘a collective pressure and [obtain] objective results in the form of an evolution of customs, ways of thinking and acting, morality etc.’ (Gramsci, 1999: 502). Their role in spreading dominant ideologies is therefore reinforced by their alleged independence from the State.

The University and the Alla Scala had traditionally enjoyed significant prestige and freedom from any external force which meant they had been able to organise their activities without referring to the priorities of the State or other public entities. The University was the first in Italy to be set up as a ‘Free University’, which, in marked contrast to ‘Kingdom Universities’, did not depend on the State for its funding. Not only was the University the first Free University in the country, it was the most prestigious among the few which enjoyed the same status (AL, Relazione: 2; Pepe, 2003; Visconti, 1950). The Alla Scala was the most renewed opera house in Italy and one of the most important in the world (Barigazzi, 1984). When the Fascists came to power, its juridical form ensured protection from external influence. The independence of both institutions was inconsistent
with the Fascist ideological view of society according to which both individuals and organisations were to contribute selflessly to the progress of the Italian Nation embodied by the almighty State (Gentile, 1925, 1928a; Mussolini and Gentile, 1961). However, if the Fascists could discreetly exert control over these organisations their ideological function would have been boosted by the aura of independence and prestige they emanated. To this end, accounting practices were exploited in multifaceted ways to ensure that the University and the Alla Scala would become a conduit for the diffusion of Fascist ideology.

The study seeks to make three main contributions. First, it offers an analysis of two notable Italian cases that indicate that there is not a linear, uncomplicated relationship between accounting and ideology. With most of extant literature directly or indirectly focusing on the way in which accounting practices and their evolution mirror the values of those in power (Ezzamel et al., 2007; Goddard, 2002; Lehman and Tinker, 1987; Richardson, 1989; Xu et al., 2014, 2018, 2019; Yee, 2009, 2012), the article shows how the use of accounting practices can be successfully adapted to different organisational contexts to ensure that the same set of ideological beliefs can be pursued and hegemony achieved. Second, the article shows how Gramsci’s (1999) understanding of power relations can be mobilised in studying accounting as an ideological weapon while also offering an alternative reading of power relations to those supported by Foucault and Marx’s ideas, which have exerted a dominant influence on accounting history studies (Antonelli et al., 2020; Bigoni et al., 2020; Bryer, 1993, 1994; Catchpowle et al., 2004; Chiapello, 2007; Lai et al., 2012; Miller and O’Leary, 1987). Third, it extends the boundaries of extant research by considering a set of ideological beliefs which are scarcely analysed in accounting history studies. The analysis of Italian Fascism will enrich understandings of the operations of accounting in far-right regimes (Antonelli et al., 2018; Cinquini, 2007; Sargiacomo et al., 2016).

The remainder of the article is organised as follows. The next section presents the key Gramscian concepts informing the study and a review of the literature engaging with accounting, power and ideology. This is then followed by a description of the method used in the article and an analysis of Fascist ideology. The cases of the University and the Alla Scala are presented and the findings discussed before some concluding remarks are offered.

**Hegemony, ideology and accounting**

**Gramsci’s understanding of power relations**

Departing from traditional Marxism, Gramsci (1999) notes how social control is not simply exercised through relations of production, but has an external and internal dimension (Femia, 1987). The external dimension of control is exerted by means of coercion, punishment and reward. The internal dimension is exercised through winning the consent of the subordinate classes by ensuring their committed allegiance to the values and norms of behaviour of the dominant class. These two dimensions are embodied in a variety of different organisations. In particular, Gramsci (1999: 145) identifies two ‘levels’ in society:

the one that can be called ‘civil society’, that is the ensemble of organisms commonly called ‘private’, and that of ‘political society’ or ‘the State’. These two levels correspond on the one hand to the function of ‘hegemony’ which the dominant group exercises throughout society and on the other hand to that of ‘direct domination’ or command exercised through the State and ‘juridical’ government.

‘Political society’ comprises the organisations and institutions which make up the apparatuses of the State and which have the monopoly of coercion, such as the police, the judiciary, the military and tax collection agencies. Along with political society, Gramsci (1999) identifies ‘civil society’,
which is made up by organisations that are not part of the apparatuses of the State or the process of production, such as churches, cultural associations, trade unions and political parties (Simon, 1999: 79). Besides the economic relations between work and capital, social relations can be based on coercion, with the intervention of the State, while all the other social relations are part of civil society (Simon, 1999). The boundaries between political and civil society are not clear-cut for there are institutions which operate by both coercive and non-coercive means, as in the case of State-funded educational institutions or the accounting profession (Cooper, 1995).

In Gramsci’s (1999) vision power is not concentrated in the coercive apparatuses of the State. The relations within civil society are relations of power as well. In particular, it is in civil society that political struggles between different social groups take place, for control of the institutions of civil society provides the opportunity to infuse social relations with the values of a social group. If a social group is to establish their dominance, control of ‘juridical’ State power is not sufficient, control has to be extended to the whole of civil society (Simon, 1999). This is exemplified by Gramsci’s (1999) concept of ‘integral State’, which is ‘the entire complex of practical and theoretical activities with which the ruling class not only justifies and maintains its dominance, but manages to win the active consent of those over whom it rules’ (Gramsci, 1999: 504).

To Gramsci (1999), in the struggle for power, ideology is critical. Ideology can be seen as the mental frameworks – the languages, the concepts, categories, imagery of thought, and the systems of representation – which different classes and social groups deploy in order to make sense of, define, figure out and render intelligible the way society works (Hall, 1983: 59).

Ideology is not purely a symbolic or ideal concept, but it has a material existence in the practical activities of individuals and in the organisations in which these activities occur (Simon, 1999). Both the organisations of political and civil societies are involved in the elaboration and diffusion of ideologies.

A particularly potent weapon in the diffusion and popularisation of ideology is ‘common sense’. Gramsci (1999: 641) noted how each individual’s conception of the world has been largely ‘inherited from the past and uncritically absorbed’. Common sense is therefore made up of a set of economic, political, moral and cultural beliefs that are uncritically seen as ‘true’ by an individual and therefore privilege certain forms of understanding while excluding others (Cooper, 1995; Femia, 1987; Mantzari and Georgiou, 2019). By influencing the perception of common sense with their values, social elites can ensure the allegiance of the masses to their vision of the world. When the views of the ruling class are diffused, popularised, and perceived as legitimate, when subordinate groups are convinced that the interests of the dominant group are those of society at large, hegemony is established (Bates, 1975; Femia, 1987). This takes the form of ‘intellectual and moral direction through which the masses feel permanently tied to the ideology and political leadership of the State as the expression of their beliefs and aspirations’ (Tamburro, 1973: 282). As a result, by pursuing these interests, subordinate classes believe they are acting in their own best interest but are instead actively reproducing existing relations of domination.

Hegemony is ‘a relation, not of domination by means of force, but of consent by means of political and ideological leadership. It is the organisation of consent’ (Simon, 1999: 24). The relational aspect of hegemony is pivotal to Gramsci (1999) for only by creating a system of alliances between different social forces can a social group maintain its primacy and control over others. Consistently, hegemony is never a permanent condition but is continuously endangered by the fluidity of social relations, with the rise of new interests or the action of subordinate social groups who seek to achieve a new balance in existing power relations (Gramsci, 1999). Social groups, including those who dominate a society, must therefore continuously engage in political activity, which is not
limited to the struggle for obtaining control of State power but rather embraces every activity that aims at transforming human relations (Simon, 1999). When the basis of the existing hegemony becomes highly unstable and alliances between different social forces start to collapse, an organic crisis may occur. In this situation, changes to extant values and beliefs cannot be purely cosmetic and room is made for the creation of a new social order.

**Accounting, power and ideology**

Traditional studies have mainly conceived of accounting as a technical, value-free technique, the aim of which is to provide ‘a neutral, disciplined way of measuring and regulating what was already there and was only to be found’ (Gomes, 2008: 482). As a result, traditional histories of accounting have seen accounting practices as having an almost unidirectional relationship with the external environment whereby the changed needs of organisations cause them to evolve and become ‘better’ in supporting rational decision-making (Littleten, 1966). Following the calls to study accounting in tight connection with its social and organisational contexts (Burchell et al., 1980; Hopwood, 1983), the ‘new’ accounting history is no longer concerned with studying accounting as a technique that constantly evolves along a linear path towards improved decision-making. The task at hand is to appreciate how modern beliefs must be viewed by ‘reference to a complex of dispersed events’ (Miller and O’Leary, 1987: 237) and unmask how accounting is often used to sustain and reproduce power relations (Gomes, 2008; Hoskin and Macve, 1994).

Foucault’s thought has become a means to investigate how accounting at different space-time junctions has been a governmental tool that was used to efficiently gather a vast amount of information about people and places and exert control on them even from a distance (Antonelli et al., 2020; Lai et al., 2012; Sargiacomo, 2008; Yayla, 2011). Research inspired by Foucault has been particularly insistent in exposing how accounting can be a biopolitical weapon that targets the body in the service of those who hold the supreme authority in a society. Accounting numbers become substitutes for human attributes and the main means through which the value of a human being and their contributions to society are identified (Bigoni and Funnell, 2015; Cooper, 2015; Hoskin and Macve, 1986). This is very obvious in factories (Miller and O’Leary, 1994), as demonstrated by the notable case of the of the Royal Tobacco Factory in Seville, where accounting practices were not limited to the maximisation of income for the Spanish Crown, but were also used to organise space to ensure close control of workers, discipline them and differentiate, hierarchise and homogenise their performance (Carmona et al., 1997, 2002; Fúnez, 2005). So powerful are the biopolitical properties of accounting that their use is by no means restricted to factories. Accounting history research has shown how accounting can be employed in less obvious settings, including mental asylums, prisons and even charities to ensure that individuals internalise and unconsciously reproduce the values of a society (Bigoni et al., 2020; Funnell et al., 2018, 2017; Servalli, 2013).

Radical studies of accounting history have also drawn from Marx’s thought to investigate the interrelations between accounting, power and society. Marx-inspired historical research has focused on how accounting is linked to the development of a capitalist economy and is a quintessential tool for the protection of property rights and the extraction of surplus from workers which ensures the subordination of the working class to the owners of the means of production. Research has sought to expose the close relationship between accounting and capitalism, to the point that the very notion of capitalism is rooted in accounting notions (Chiapello, 2007). Consistently, the rise and development of accounting in different settings has been studied in tight connection with the diffusion of a capitalist mentality (Bryer, 1993, 1994, 2000a, 2000b, 2006; Gallhofer and Haslam, 1991; Tinker and Neimark, 1987). Accounting historians following Marx’s thought have therefore
sought to refer to the way in which “Accountancy’ was born with a Janus face: at once a social calculus which can act as a lever of general social advance, and yet also a tool of class power’ (Catchpowle et al., 2004: 1040).

Marx’s narrow focus on the economic domain has been seen by some accounting historians as ill-suited to fully capture the complexities of class struggles, the way in which power is exercised in society and the related role of accounting. Scholars have therefore broadened Marx’s understandings by embracing Gramsci’s (1999) concepts of hegemony, ideology and common sense. Accounting’s ideological use is not limited to the extraction of surplus in business contexts but has a broader function in supporting dominant beliefs in society at large. The deceptively neutral appearance of accounting and its rhetoric based on highly desirable concepts such as efficiency, effectiveness and profit make it an invaluable weapon in the service of interested ideological messages. As in Gramsci’s (1999) understanding of common sense, accounting is intimately linked to themes that are embedded in the social subconscious which in turn reinforce accounting’s authority and credibility (Cooper, 1995; Lehman and Tinker, 1987; Mantzari and Georgiou, 2019). Once an organisation’s problems are couched in financial terms, the potential solutions can be identified merely in financial terms, which denies a presence to other issues that cannot be captured by accounting tools (Cooper, 1995).

Accounting language privileges certain forms of signification while silently excluding others and hence individuals unconsciously subject themselves to dominant ideology by using and reproducing it. Accounting’s ideological power does not necessarily stem from the rational use of the information it produces, it can even be a means to reproduce existing power relations by portraying them as natural, thereby ensuring their unquestioned existence (Alawattage and Wickramasinghe, 2008).

Historical research drawing from Gramsci has extensively analysed the political and ideological influence exerted by the State on accounting and accountants. Richardson (1989: 415) noted that accounting associations are an important component in a State’s attempt to regulate economic activity for they are a ‘means of aggregating, defining and communicating the interests of practitioners while at the same time serving to mobilize and control practitioners through the implementation of licencing and disclosure standards’. Professional accountants are often involved in supporting and propagating dominant ideologies through their publications and examination system, thereby showing the politically interested nature of accounting work (Goddard, 2002; Tinker, 1991).

Accounting history research has shown how the interrelation between accounting and ideology is not a unique feature of Western contexts. In China, the relationship between the State and the accounting profession has traditionally been one of cooperation and harmony, whereby professional associations align their members’ work with the economic priorities of the State (Yee, 2009, 2012) This has helped the central government to ensure the implementation of its plans to develop the country according to the ideological beliefs of ruling elites. During the rule of Mao, Chinese accounting practices in state-owned enterprises were adapted to enable socialist central planning, whereas in capitalist countries accounting functioned for the purpose of managing the performance of individual concerns (Xu et al., 2014, 2019). However, following Deng Xiaoping’s opening of the country to the Western world, accounting was promoted as a value-free technique that would allow business to thrive, as opposed to the Maoist view of accounting as a product of the corrupt capitalist ideology that was incompatible with Chinese values (Ezzamel et al., 2007; Xu et al., 2018). The adaptability of accounting to different contexts in the achievement of ideological goals was pivotal in ensuring that the Fascist State could exploit the University of Ferrara and the Alla Scala as a means for the diffusion of its beliefs.


**Method**

The University of Ferrara and the ASOH were chosen as they operated in two branches of civil society, education and culture, which were recognised by Gramsci (1999) as critical in ensuring the propagation of dominant ideological beliefs. Consistently, Gramsci ‘takes note of the tendency towards increasing state intervention in civil society, especially in the realm of culture (libraries, theatres, museums etc.) and education’ (Femia, 1987: 28). It is therefore reasonable to assume that in these domains the action of the Fascists would be particularly strong and several means, including accounting, would be mobilised to ensure control of institutions operating in these fields.

Within the educational domain, universities were chosen because they played an essential role in the formation of the new elites who were expected to take leading roles in society and ensure the survival and reinforcement of the regime. Moreover, unlike schools, not all universities were part of the State apparatus. Some of these institutions, the so-called Free Universities, were not funded by the State and could freely organise their activities. As a result, these institutions, in Gramscian terms, were part of civil society. Among Free Universities, the University of Ferrara was the first and most renowned. As far as the cultural domain is concerned, the Alla Scala was chosen because of its national and international reputation, which would have been instrumental in touting the achievements of the regime. At the same time, before the advent of Fascism, the Alla Scala had become a legal entity, formally separate from the Municipality of Milan which used to oversee its activities. This meant that the Opera House could enjoy a level of freedom which was incompatible with the Fascist desire to use it as a means to spread Fascist ideology. The University and the Alla Scala therefore represent ideal sites in civil society to document the ideological use of accounting practices in the achievement of Fascist hegemony. Their renown and independence required both decisive and careful intervention by the government if their ideological potential was to be harnessed, to which purpose the use of accounting was important.

This research was started by analysing the development of Fascist ideology, its conception of society and the State and how this informed Fascist intervention in Italian civil society. This was achieved by means of the writings of the ideologist of Fascism, Giovanni Gentile. Also analysed were Mussolini’s speeches and letters collected in his *Opera Omnia*, which provided insights into the leader’s interpretation of Fascist beliefs. Secondary sources on the history of Fascism have been used to appreciate how the Fascists came to power and transformed the State. The rationales for Fascist intervention in the educational and cultural domains and related policies have been reconstructed by means of laws, official publications of the Fascist Party and Gentile’s books along with secondary sources on Fascist education and culture.

The operations of accounting at the University and the Alla Scala have been investigated by means of primary sources located at the Historical Archive of the University of Ferrara (AUF), the Ariostea Library in Ferrara (AL) and the Historical Archive of the ASOH. Information on the context in which the University and the Alla Scala operated under the Fascist rule was gathered from books on the history of these organisations. The governance systems of the two organisations have been reconstructed through their statutes and, in the case of the Alla Scala, the agreements with the Municipality of Milan and the central government in Rome. The study has considered the budgets, financial statements and audit reports of these organisations from 1922 to 1943. It has also drawn from other original documents in the form of managers’ commentaries on the budgets and financial statements, minutes of the Board of Directors and correspondence with the central government, which allowed for finding ‘not only evidence of the form of past accounting records, but also some idea of how those who prepared and used the accounts regarded (or perhaps ignored) them’ (Carnegie and Napier, 1996: 18).
A qualitative text analysis of these materials was then carried out (Kuckartz, 2014), which enabled an understanding of the evolution of the form, content and, most especially, interpretation of the accounting documents by the organisations following increased pressure from the State. This informed an investigation of the connections between accounting and the ideological context in which it operated (Hopwood, 1983; Miller, 2001). The analysis of the use of accounting at the two organisations has been presented as a narrative (Funnell, 1998) whereby the events involving the life of the chosen institutions, most especially in their dealings with the State and local government, and the intersection between accounting and ideology, have been documented to ‘reveal how conditions conspired to produce particular actions and what consequences were induced or avoided by those actions’ (Parker, 1999: 23).

**The rise of Fascist ideology**

Gramsci (1999) saw the years that followed the end of the First World War as an organic crisis whereby the leadership of liberal elites quickly collapsed under the impact of war and its aftermath (Femia, 1987). The liberal government was amply criticised for its inability to restore social order after the mass strikes and factory occupations in 1919 and 1920 and failing to protect Italy’s international prestige (De Grand, 1994). This in turn fuelled a tide of nationalism to which Fascism appealed.

The first years of the Fascist movement’s attempt to gain power were characterised by what Gramsci (1999) defines a ‘war of movement’, that is a swift, violent direct attack against established order. The Fascist movement was organised around some key myths, such as the Nation, Italy’s glorious past and ordered society (Kallis, 2009: 236). Following the March on Rome in October 1922, when Mussolini became Italy’s Prime Minister, the importance of fully developing an ideology for the Fascist movement became obvious ‘if [it] does not wish to die or, worse still, commit suicide’ (Mussolini, 1955: 414). The presence of a consistent corpus of principles which ‘shall be the norm to guide political and individual action in our daily life’ (Mussolini, 1955: 414), was deemed essential for the social relations of civil society to be infused with Fascist beliefs and hence turn the agencies of civil society into ‘permanent fortifications of the front’ in this new ‘war of position’ (Gramsci, 1999: 503). Although coercion and repression of dissent would be ensured by control of the apparatuses of the State, enduring consensus was critical to the survival of the regime (Mussolini, 1956a). The Fascists achieved this by combining national-popular themes which were rooted in the history of the country with their own objectives in order to create a ‘national-popular will’ (Simon, 1999: 69).

A pivotal role in the development of a Fascist ideology was played by Giovanni Gentile (Gregor, 2001). Gentile (1925, 1928a, 1929) presented Fascism as a new force which sought to put an end to the spreading individualism of liberal Italy which was portrayed as causing the moral collapse of Italian society. In the Fascist view, men can only acquire freedom and their true value as human beings when they contribute to the progress of society, which is represented by the Nation (Mussolini and Gentile, 1961). The Nation is composed of individuals bound by common history, custom, culture, language, territory and law. The Fascist State has the supreme duty to embody the superior aims of the Nation, which take precedence over individual interest (Gentile, 1925, 1929). Through its activity the Fascist State creates hierarchies and spreads values which inform every individual’s life, making it consistent with the supreme interest of the Nation. As a result, the State can only be totalitarian and has the duty to intervene in every aspect of people’s life. Moreover, to the Fascists progress is always achieved by elites as masses do not have a clear purpose and need a guide. Hence, they can be a means but not the protagonists of change (Mussolini, 1956b). Thus, the State must be guided by a ‘superior’ elite, the members of the Fascist Party (Panunzio, 1925).
Their alleged moral superiority and sense of purpose legitimated the Fascists as the dominant group in the ‘new’ Italian society, and their control of the State put them in a position where they could infuse society with their ideology and achieve long-lasting, hegemonic power.

The Fascists started the implementation of their vision of the State by *de facto*cornering the Parliament and giving the government the power to issue laws. Opposition was silenced when all other parties were declared illegal. Along with tightening their grip on the State, in the economic domain the Fascists adopted a ‘third way’ between capitalism and socialism, that is corporatism. Although the views of the bourgeoisie would always take precedence, this enabled the Fascists to form alliances with both the rich and the workers. The creation of hegemonic power also meant that the Fascists had to compromise with another major source of power in Italy, the Roman Catholic Church, with the signing of the Lateran Treaty, which further increased support for the Fascist Party among the Catholics (De Grand, 1994; Morgan, 1995).

Creating bonds with other preeminent social forces was not enough to ensure acceptance of Fascist rule by all the strata of Italian society. The Fascists were acutely aware of this and believed that if not properly raised and educated, individuals tend to surrender to their selfish instincts (Mussolini, 1956c). As a result, the Fascists sought to make educational and cultural institutions a conduit for exposing the Italian people to a Fascist ideological message in the construction of a national-popular will.

The University of Ferrara under the Fascist regime

*The reform of the education system*

Gramsci (1999: 477) noted that from the rise of the Kingdom of Italy in 1861 to the advent of Fascism universities ‘were not permeated by the life of the parties’ and ‘produced apolitical national cadres’. This was inconsistent with Fascist ideology, to which control of universities, where future elites would be formed, was an objective of utmost priority (Genovesi, 1998).

So important was taking control of the educational system of the country that one of the first laws passed by the Fascists was Giovanni Gentile’s reform of education in 1923 (Royal Decree of 30 September 1923, n. 2012). To Gentile, the number of students graduating from universities was much higher than needed, including many undeserving graduates who to him were ‘merely numbers; and they have no right to be doctors or lawyers. Only a rotten State could let them access liberal professions, which require scientific culture’ (Gentile, 1909: 201). The reform comprehensively intervened in both schools and universities and established specific paths and demanding examinations for promotion and admission to universities. This meant that access to higher education was restricted to the brightest (and wealthiest) students (Recchi, 2007).

The reform applied to all the Universities in Italy, regardless of their juridical status. Shortly before the unification of Italy a reform was passed in the Kingdom of Sardinia (and subsequently extended to the rest of Italy) by which all Universities became part of the State under the name of Kingdom Universities. These universities were fully funded by the State itself, which also set the level of tuition fees the students were expected to pay. Just a few universities were able to avoid this by achieving the status of Free Universities which allowed them to organise their teaching offering without reference to the priorities of the State but were expected to self-fund.

The reform identified the faculties and schools that a university could have, along with its ruling bodies. The main body of a university was the Board of Directors, which was responsible for the teaching and research activity of the organisation and its financial management. The Board of Directors was chaired by the Head of the university, the Rector, and in Kingdom Universities included two government representatives, but just one in Free Universities. The reform identified
for each Kingdom University the number of professors for each faculty, along with the number of administrative staff that the organisation could hire, while there were no specific rules for Free Universities. Nevertheless, the reform deprived Free Universities of the possibility to set the salary of their staff for this was increased to the level of Kingdom Universities. Tuition fees were also set by the reform at a level which was higher than normally applied by Free Universities. This increased the financial burden on Free Universities and curtailed their ability to compete with larger, richer Kingdom Universities by means of lower fees. This was consistent with Gentile’s view of academic competition, which had to be based solely on the quality of the teaching offering, not on financial incentives (Gentile, 2004).

The new structure of a university, and the details of each degree programme, were to be identified in a new statute which was to be sent for approval to the Higher Council of Education, an advisory body to the Minister of Education. For Free Universities this was also to include a financial plan demonstrating the viability of the revised teaching offering. The Minister was to check if the new offering ‘was consistent with the general interest of higher education and, in particular, whether the financial plan is adequate in sustaining the achievement of these interests’ (Royal Decree of 30 September 1923, n. 2012, article 99). This generic formula meant that the power of the Minister encountered few limits when they verified whether the new teaching offering met the highly discretionary standards set by the law. The Minister could order inspections of a Free University, which could have been closed ‘if it is ascertained that its financial means are not sufficient to achieve its aims or that its teaching is not informed by the principles which govern the social order of the State’ (Royal Decree of 30 September 1923, n. 2012, article 113).

Accounting and ideology at the University of Ferrara

The University of Ferrara achieved the status of Free University in 1860, when it made clear that it was not prepared to accept any interference from the State and did not need any financial support from the latter to survive (AL, Relazione: 2 and 11–12). The status of Free University and the ability to operate without influence from the State was seen by the organisation as a prerequisite for quality education, which according to the Rector meant that not only was the University the first of the Italian Free Universities, it was also superior to many Kingdom Universities (AUF, Series 10.1, 25, 1923: 33).

In the early 1920s the University was made up of three faculties, Law, Medicine and Science, and two schools, Obstetrics and Pharmacy. Following Gentile’s reform, the Board of Directors of the University included representatives of local government, mainly from the Municipality and Province of Ferrara, one representative of the Ministry of Education, one representative for any organisation which contributed at least 10,000 lire per year, along with the Rector and representatives of professors and students (AUF, Statute, 1924). Although the reform allowed the State to have a presence on the Board, it was outweighed by those representing the interests of the University and the local economy, including public and private organisations that had traditionally supported and defended the University.

As required by Gentile’s reform, the University drew up a new statute and a financial plan which detailed the revised teaching offering and sought to demonstrate that, with the financial support of its traditional partners, most especially the Municipality of Ferrara and local private concerns, it had enough resources to continue its activity with no State support. These documents were reviewed by the Higher Council of Education, which unexpectedly responded by ordering the closure of the Faculty of Medicine. Initially, this was justified by stating that the Ministry was not prepared to allow the University to have an ‘incomplete faculty’ (AUF, Series 10.1, 25, 1924: 57). Since its establishment as a Free University, the University could not afford to fund a full five-year
course leading to a degree (AL, Relazione: 8), but had been allowed to offer a ‘preparatory’ three-year course which was sufficient to enable students to find a dignified job while also permitted those who wished to qualify as a doctor to attend the remaining two years at the nearby University of Bologna. This incomplete faculty was deemed insufficient to meet the quality requirements established by Gentile’s reform (AUF, Letter of the Minister of Education to the Rector, 23rd August 1924). Not only was this intransigence meant to show that the government would not compromise in achieving the elitist goals of its reform, it was also a means to deal a potentially fatal blow to an institution which, thanks to its juridical status, had traditionally escaped control by the State.

The University reacted by stating that not only did this decision damage the institution but ‘pained the entire city’ (AUF, Series 16.1, 55, 1924: 7), thereby reinforcing the importance of the Faculty of Medicine for the prestige of the University and also for the local economy. The organisation was not prepared to accept this ‘despicable mutilation’ (AUF, Series 16.1, 55, 1925: 58) and requested the Ministry to reconsider its decision, a request that was supported by the Municipality of Ferrara and even eminent Fascist Party leaders (Yearbook, 1924–1925). To support its claim, the Board of Directors observed that other Italian universities had incomplete faculties (AUF, Series 16.1, 55, 1925: 5), which exposed the arbitrariness of the decision by the Higher Council of Education. As a result, to justify its actions, the State shifted the focus of the discussion from the very subjective issue of the quality of teaching and learning to the deceptively neutral issue of financial stability. Therefore, the Higher Council responded to the University by stating that its existing resources were not sufficient to fund the Faculty of Medicine (AUF, Letter of the Minister of Education to the Rector, 23rd August 1924). Provocatively, the Higher Council suggested that ‘the savings generated by closing the Faculty of Medicine could be used to improve that of Science’ (AUF, Series 16.1, 55, 1924: 6). If the University wished to reopen the Faculty of Medicine, it had to prove its financial viability by means of accounting.

The University accepted the need to fight on the financial terrain and even took advantage of an external member with accounting expertise to improve the quality of the reports produced (AUF, Series 16.1, 55, 1925: 32–33) and sought to demonstrate that the Faculty would have caused ‘a small sacrifice in terms of higher expenses but also an invaluable increase in student numbers’ (AUF, Series 16.1, 55, 1925: 17). Following another request to provide a budget to demonstrate the presence of sufficient resources for the Faculty, the University secured further funding and teaching facilities by means of agreements with the Municipality of Ferrara, the Local Medical Association and Ferrara Hospital (AUF, Series 16.1, 55, 1926: 13). The Higher Council of Education put an end to the University’s endeavour in 1927 by denying every possibility to reopen the Faculty, by again claiming (unsurprisingly) that it was not convinced of the adequacy of the equipment and resources available to open a complex faculty such as that of Medicine (AUF, Series 16.1, 55, 1927: 18).

The loss of prestige and revenue associated with the closure of the Faculty of Medicine, along with the fall in student matriculation caused by the higher fees imposed by Gentile’s reform meant that the income of the University decreased significantly. The drop in matriculation was such that income from tuition fees in the five years that followed the reform fell by over one-third (AUF, Series 65.7). At the same time, the higher expenses imposed by the reform in the form of improved salaries for staff meant that the financial equilibrium of the University was at risk (AUF, Series 16.1, 55, 1929: 31), with a first loss recorded in 1925–1926 (AUF, Series 65.7). The University sought to react by requesting its funders to increase their financial support and by means of ‘a spending review and the employee’s spirit of sacrifice’ (AUF, Series 16.1, 55, 1926: 25–26), with staff asked to teach extra hours without being paid for their work.

In 1927, a commission headed by Gentile himself visited the University to check its teaching and research activity and analyse its financial plans. Gentile deemed it necessary for the University
to invest 250,000 lire per annum in order to ensure quality teaching and renew the equipment in use (AUF, Series 16.1, 55, 1928). In 1927, the main resources of the University had been tuition fees of 120,580 lire and contributions from local funders of 352,000 lire (AUF, Series 65.7). With the University already in a weak financial position, undertaking these extra investments would have meant ‘compromising the university’s financial equilibrium’ (AUF, Series 16.1, 55, 1928: 12). The University sought more local funders, including not-for-profit organisations, other smaller municipalities, banks and private businesses. This meant that contribution from funders soared to 603,311 lire in 1928 when it had been just 179,369 lire when the reform came into force (AUF, Series 65.7). Although local funders were keen to support the University, the increased financial burden soon became unbearable and part of the subsidies started to be paid late or not paid at all (AUF, Series 16.1, 55, 1928: 8).

The very fragile financial situation of the University caused it to accept the first direct intervention by the government in its operations when in 1928 a new degree in Science of Corporations and Trade Unions was introduced, the first in Italy. This was consistent with the Fascist conception of a corporative economy, hence the University for the first time started to convey to its students a clear ideological message. Nevertheless, this did not mean that the University was prepared to embrace Fascist beliefs for the only justification provided by the Board of Directors for introducing the new degree was that ‘the financial contribution which would certainly be granted [by the government] for setting up this new programme would improve the financial situation of the University’ (AUF, Series 16.1, 55, 1928: 13). In return for its support, the government requested that a representative of the Ministry of Corporations was added to the Board of Directors, with the duty to oversee the management of the new programme. In this task they were supported by financial information in the form of an annual report prepared by the University which would explain the content of the programme and any changes made, the teaching schedule, the number of students enrolled and the fees they had paid (AUF, Series 16.1, 55, 1928: 79; AUF, Letter of the Minister of Corporations to the Rector, 22nd December 1927; AUF, Letter of the Minister of Corporations to the Rector, 4th October 1929). Therefore, the use of accounting made it impossible for the University to use government funding for other programmes or even organise the delivery of the new degree independently since any deviations from the expectations of the government would have meant the withdrawal of financial support. After just three years of the launch of the new degree the government decided to reduce the funding from 170,000 lire to 60,000 lire, a 65% decrease (AUF, Series 65.6; AUF, Series 65.7).

Having to fund its existing faculties and the new degree for which government resources were no longer sufficient, the University sought again the assistance of its traditional local funders. Meanwhile, the problems with the latter’s ability to pay the promised resources on time had been exacerbated by the effect of the financial depression that started in 1929. Consistently, the Board of Directors became increasingly ‘worried about the commitment of local municipalities which are unable to pay their contributions or declared that they will no longer contribute in the future’ (AUF, Series 16.1, 55, 1930: 6), while other private concerns went bankrupt or discontinued their financial support (AUF, Series 16.1, 55, 1930: 4–7). As expected, in the early 1930s the University experienced four years of incapacitating losses (AUF, Series 65.7). With its existence severely threatened, the University requested to become a Kingdom University (AUF, Series 16.1, 56, 1936: 8). The evolving international scenario, with the debilitating sanctions issued by the League of Nations following Italy’s aggression in Ethiopia, meant that the government could not fully bear the financial weight of the University and initially turned down its request (AUF, Series 16.1, 56, 1937: 21). However, Mussolini himself allowed the University to reopen its Faculty of Medicine, for which a generous sum of 350,000 lire per annum was granted, increasing to 400,000 lire in
1938 (AUF, Series 16.1, 56, 1937: 6; AUF, Series 65.7). This time the fact that the Faculty was still incomplete was overlooked, which exposed the political purpose of its closure in 1924.

The University was expected to prepare a report which detailed the operations of the Faculty, and also an income statement that was specific to the Faculty itself. It was clear how the government wanted to ensure by means of accounting that State funding was used exclusively for the new Faculty of Medicine, thus leaving the other faculties in a state of financial distress. Accounting was therefore enlisted by the State to ensure that the stark difference between the prestigious government-funded Faculty of Medicine and the remaining struggling faculties was clear to the management of the University. The Board of Directors, therefore, noted that ‘if for the Faculty of Medicine revenue can cover completely its expenses . . . the other faculties generate a significant loss, which might jeopardise the existence of the university’ (AUF, Series 16.1, 56, 1937: 3). Unsurprisingly, the overall financial situation quickly improved when the government became its main funder and controller, although without bearing the weight of fully funding the organisation. As it will be later noted by the Rector (AUF, Series 16.1, 56, 1942: 2) ‘the transformation of the University into a Kingdom University, although not legally sanctioned, has become obvious since the granting of a significant annual subsidy [for the Faculty of Medicine]’.

The decisive influence exercised by the State on the financial well-being of the University caused a significant change in its operations. If in the past it had sought to maintain its independence, from the mid-1930s the University demonstrated it was prepared to become an implement of Fascist ideology. This included, following the issuing of racial laws in 1938, the introduction of a new course titled ‘Biology of Human Races’ and the sacking of Jewish professors (AUF, Series 16.1, 56, 1939: 4), prioritising members of the Fascist Party when recruiting staff (AUF, Letter of the Minister of Education to the Rector, 15th April 1941), taking part in Fascist celebrations (AUF, Series 16.1, 56, 1937: 3) and awarding a degree *honoris causa* to the Nazi Minister of the Interior (AUF, Series 16.1, 56, 1941: 43). Moreover, criticism of the government had no longer a place in the Board of Directors commentaries, which on the contrary started to praise State policies (AUF, Series 16.1, 56, 1936: 16; AUF, Series 16.1, 56, 1939: 13).

The ASOH under the Fascist regime

*Intervention in the cultural domain*

During the 1920s Italy was still a young country, with significant differences in terms of cultural values, customs and even language across its territory. The Fascist regime sought to create a new national culture informed by their ideology and myths. A common culture was to allow individuals to form ‘imagined solidarities not based on family structures, religion or other traditional social bonds’ (Jones, 2011: 51). Fascist intervention in the artistic and cultural domain did not aim at creating a ‘regime art’, with its content dictated by the government. The Fascists believed that artists should be left free to create for ‘art, as a direct function of politics, is certainly the opposite of itself’ (Partito Nazionale Fascista, 1936: 6). Nevertheless, artistic production was expected to spread specific views ‘about how society should operate and the roles of individuals within the collective’ (Ghirardo, 2013: 88). Cultural production was to shape people’s conduct and promote spiritual progress, making individuals aware of their belonging to a ‘spiritual community’ (Gentile, 1928b; Mussolini and Gentile, 1961), the Nation, to which individual interests must be sacrificed. Cultural products were therefore to be imbued with Fascist beliefs such as order, hierarchy and discipline (Mussolini, 1956a).

Theatre was one of the most important cultural fields in which the Fascists intervened (Berezin, 1991). During the years following the March on Rome, with the Fascists primarily concerned with
consolidating their power, direct intervention in theatre was limited. Control over theatrical production in the form of censorship was performed with limited resources by provincial prefects and Mussolini’s Press Office (Forgacs and Gundle, 2007). In the 1930s, with their power secure, the Fascists were ready to launch far-reaching propaganda initiatives (Ferrara, 2004). Censorship was first transferred to the Ministry of the Interior in 1931, and then to a specific body in 1934, the Undersecretariat of State for Press and Propaganda, within which an Inspectorate for Theatre was created with the duty to control theatrical production. Not only was the Inspectorate tasked with exercising censorship, it also controlled artists and theatres and awarded prizes and subsidies, thereby centralising duties which were performed by different Ministries in the past.

In June 1935 the Undersecretariat of State for Press and Propaganda became a Ministry, whose name was then changed in 1936 into Ministry of Popular Culture (Forgacs and Gundle, 2007). The last pivotal intervention of the Fascist State in theatres was the Decree-Law n. 438 of 3rd February 1936. The Decree-Law imposed the requirement that all the opera houses in the Kingdom were to be transformed into Enti Autonomi. This meant that opera houses were separated from local municipalities which had managed them by becoming legal entities with new, dedicated governance and accounting systems. This new arrangement, which made it easier for the Ministry of Popular Culture to control the activities and financial operations of opera houses, had been successfully experimented with when the State sought to exert influence on the Alla Scala.

**Accounting and ideology at the ASOH**

In 1920 the ASOH achieved the status of Ente Autonomo and became a legal entity, separate from the Municipality of Milan. It was managed by a Board of Directors that was formed by the representatives of the three main groups which funded its operations, namely the owners of private viewing boxes in the theatre, donors and the Municipality of Milan. The Board appointed a Director who oversaw the day-to-day management of the Opera House (ASOH, Statute, 1921). This new arrangement was aimed at ensuring that the Alla Scala could sustain its activities with its own resources, thereby reducing the financial pressure on the Municipality which had traditionally been its main funder (ASOH, Milan City Council, Minutes, 25th February 1920). The Municipality, the donors and the boxholders agreed to a nine-year ‘trial period’, at the end of which the Alla Scala would continue as an Ente Autonomo only if it could self-fund (ASOH, Agreement, 9th November 1920).

During the trial period, in which the attention paid by the Fascists to the Opera House was limited, the accounting system was actively used to ensure that the Alla Scala could operate profitably and efficiently. Over the first years of the trial period the content and form of the financial statements changed frequently when management sought to identify what information was useful for decision making purposes and how to make this visible (ASOH, Director commentary 1922–1923: 8). The main source of revenue for the Alla Scala in this period was the sale of tickets, which in total ranged from 8.4 to 12 million lire (ASOH, Income statements 1922–1923 to 1929–1930). Given the prestige of the Alla Scala, price tickets were high and the Opera House was mainly attended by the wealthy aristocracy and bourgeoisie. The Alla Scala could also count on subsidies from the Municipality of Milan and the State, which never exceeded 20% of total income (ASOH, Income statements 1922–1923 to 1929–1930).

Cost control was an objective of the highest importance if the Opera House was to be able to sustain its expensive operations. Consistently, the Director noted with satisfaction that the management have been able to ‘perfect the criteria for cost classification over time’ (ASOH, Director commentary 1923–1924: 1). The financial statements were rich in detail, with several tables which compared income and expenses over time and identified the average income and expenses for
every performance staged in the theatre. The changes in revenue were always commented on in
detail by the Director, to the point of linking the decreased income in 1925–1926 to the reduced
circulation of money due to increased interest rates (ASOH, Director commentary 1925–1926: 3).
This information was then used to inform decision making, including changing suppliers to reduce
expenditure (ASOH, Director commentary 1927–1928: 6). Efficiency was also to take precedence
over artistic production; the Director was not afraid to cancel the Opera House’s ‘spring concerts’
for they caused significant losses, suggesting that the Alla Scala focus its resources on the more
profitable lyric season (ASOH, Director commentary 1923–1924: 5). Careful management of
resources resulted in sustained profit, which reached 2.2 million lire in 1925–1926 (ASOH, Income
statement 1925–1926). The Director always commented enthusiastically on the ability of the Opera
House to operate efficiently, such as when he noted the success of the artistic season while also
highlighting how the economic result had been ‘unprecedented’ and even more impressive (ASOH,
Director commentary 1923–1924: 1).

The situation changed rapidly when the Fascists turned their attention to the Alla Scala. The
government took advantage of the end of the trial period in 1929 to dispossess the boxholders and
transfer control of the Ente Autonomo to the Municipality of Milan, by then under the dominant
influence of the Fascists. The new Board was entirely composed of members appointed by the
State or the Municipality of Milan (ASOH, Agreement, 18th November 1930). The way in which
the Opera House operated changed significantly, and the statute sanctioned the influence that the
Municipality of Milan would exert on the financial management of the Opera House: ‘the budgets
and financial statements of the Ente shall be sent in due course to the Municipality of Milan, which
invigilates on how the Ente is managed’ (ASOH, Statute, 1934, art. 14). If in the past the Alla Scala
sought to decrease its reliance on public funding and act efficiently to become fully independent,
Fascist intervention meant a dramatic restructuring of the financial position of the Opera House.

Consistent with the need to spread a Fascist message to a larger population, ticket prices were
significantly reduced, booking fees removed (ASOH, Director commentary, 1932–1933) and spe-
cial reduced-price performances inaugurated with the aim of opening the Opera House to the work-
ing class (Partito Nazionale Fascista, 1936: 31). This allowed larger segments of the population to
be exposed to the magnificent performances of the Alla Scala which celebrated the greatness of the
Italian Nation, consistent with Fascist ideology. Staging reduced-price shows became so wide-
spread that by 1935–1936 they were almost one-third of total performances (ASOH, Director com-
mentary, 1934–1935). Although lower prices meant that average attendance almost doubled, the
policy caused a marked decrease in revenue from tickets, which from the end of the trial period
averaged 5.7 million lire per annum, while public subsidies became 50% of total income in the mid-
1930s and reached 74% in 1942–1943 (ASOH, Income statements 1930–1931 to 1942–43).

Following the changes in the governance structure of the organisation, the Director commentary
became extremely detailed and included both financial and non-financial information. New statis-
tical attachments were added to the financial statements, with those detailing attendance for the
different performances staged in the Opera House becoming very important. Comments on the
financial situation of the Ente were also present, such as when the Director documented the ‘revis-
sion of expenditure’ performed during the year (ASOH, Director commentary, 1934–1935: 9), but
most of the comments became focused on the ability of the Alla Scala to attract a larger, more
diverse audience. If during the trial period the Director enthusiastically highlighted the financial
results of the Opera House, after the Fascists took control of the Alla Scala observations on
increased attendance took precedence and the number of sold-out shows rather than profit achieved
was celebrated. Consistently, the Director exclaimed that the new reduced-price shows ‘acquire at
the Alla Scala their purest expression of spectacles for the people’ with ‘four morning
performances that were ‘more than sold-out’ and many others ‘repeatedly requested by the public’ (ASOH, Director commentary, 1935–1936: 6 and 22).

Although the accounts clearly highlighted an increasing gap between the cost of the performances and the revenue from tickets, and the disappearance of any profits, this did not seem to trouble the management of the Opera House for the main goal of the Alla Scala had become ‘the creation of a playbill which could interest the audience, the presentation of the best contemporary artists and an adequate reduction in ticket prices’ (ASOH, Director commentary, 1934–1935: 5). If in the past unprofitable performances were soon cancelled, now often staged were celebrations of Fascist events, the success and related income of which was limited (ASOH, Director commentary, 1932–1933), and even shows to raise money for Fascist organisations (ASOH, Director commentary, 1932–1933, 1933–1934). The Alla Scala was expected to become a fully functioning part of the State by collaborating in the implementation of its policies, regardless of their financial consequences. As a result, the Director proudly noted how the Opera House had been able to bear ‘the unforeseeable cost of replacing two performances already in repertory with Italian ones which had to be produced for the first time’ (ASOH, Director commentary, 1935–1936: 6). It had also invested in a new state-of-the-art mechanical stage ‘designed by Italian technicians and produced by the very Milanese Ceretti Industries’, (ASOH, Superintendent commentary, 1937–1938: 5–6), consistent with Fascist nationalist ideology.

It was clear by the mid-1930s how an inverse relationship between financial performance and political achievements was created whereby the success of the Opera House was measured by its contributions to the spreading of Fascist ideology, not by financial measures. Consistently, budgets and financial statements became a means to engage with the Municipality and the government by interpreting the worsening financial situation of the Opera House as evidence that the Alla Scala was prepared to sacrifice its well-being to the spiritual progress of the Italian Nation. Unlike the trial period, reference to the need to reduce costs and increase efficiency became virtually non-existent when the Fascists took control of the Alla Scala.

This situation reached its climax following the reform enacted by the Decree-Law n. 438 of 3rd February 1936 which centralised control of all Italian Opera Houses and clarified how they ‘must not aim to achieve a profit, . . . but to promote the musical and theatrical education of the people’ (Decree-Law n. 438 of 3rd February 1936, art. 2, emphasis in the original). At the Alla Scala, the composition of the Board of Directors changed slightly, but all of its members were still chosen by the State or the Municipality of Milan and included the Superintendent, the figure that replaced the Director. The use of budgets and financial statements, which were to be sent to the Ministry of Popular Culture, as a means to convey a politically interested message became even more important. This meant that information that was useful for the Opera House but embarrassing for the government was hidden, such as when the attachments demonstrating how the Ministry consistently paid its subsidies late were removed (ASOH, Statements of financial position 1936–1937 to 1942–1943).

Revenue from tickets continued to fall as new reduced-price shows were introduced, along with autumn and spring concerts, shows which had been cancelled in the past due to the poor returns they generated. As a result, the reliance of the Opera House on public funding continued to grow as its independence collapsed. Increasingly the Alla Scala was used to promote the prestige of the regime, with gala dinners hosted in the theatre for international guests (ASOH, Superintendent commentary, 1937–1938). Tours abroad were organised, which aimed to show the magnificence of Italian culture and reinforce the bond with Italy’s allies, regardless of the significant costs they caused (ASOH, Superintendent commentary, 1940–1941, 1942–1943; ASOH, Audit report, 1941–1942). Financial statements and their attachments were used even more to celebrate the achievements of the regime and the contributions provided by the Alla Scala (ASOH, Superintendent
commentary, 1937–1938; Audit report, 1940–1941). It was therefore clear how the Opera House ended up playing ‘a strong political and social function. In this regard, every formula or accounting result loses its significance’ (ASOH, Superintendent commentary, 1939–1940: 5).

Fascist intervention meant that the operas staged at the Alla Scala were imbued with the beliefs and ways of life promoted by the regime. Verdi’s *Aida* was particularly popular and always an occasion for magnificent, larger than life performances involving hundreds of actors on stage, which thrilled the audience and made them proud of belonging to a powerful Nation (Arblaster, 1992). The protagonists of other very popular operas, such as Puccini’s *Madama Butterfly*, Mascagni’s *Iris*, Giordano’s *Andrea Chénier*, Rossini’s *Il barbiere di Siviglia* and Leoncavallo’s *Pagliacci* are working or middle-class people, not rich nobles, to which the new audience of the Opera House could relate. Passions represented in these operas are always strong, such as love, but also destructive luxury, egoism, envy and cruelty (Tambling, 1996). The audience were made aware of the need to live passionately, but also of the ill-fated effects of moral corruption. Staging these values was a means by which ‘a cultural-social unity [is formed] through which a multiplicity of dispersed wills with heterogenous aims, are welded together with a single aim, as the basis of an equal and common conception of the world’ (Gramsci, 1999: 665).

**Discussion**

After the seizure of power, the Fascists sought to start a ‘revolution of the spirit’ of the Italian people (Femia, 1987) to ensure that their domination over the country would be long lasting. The University and the Alla Scala were subject to increasing pressure from the government which sought to engage them in spreading its ideology and integrating them into the State apparatus. Their role within the Fascist hegemonic plan was expected to be particularly potent given their prestige and apparent neutrality, which caused the government to use less obvious and invisible practices such as funding policies and accounting to win their committed allegiance and protect their credibility as impartial institutions.

Gentile’s reform enabled the State to access the University’s Board of Directors, but the overwhelming presence of representatives of students, professors and funders which had an interest in ensuring that the organisation would continue to act as a driving force for the local economy meant that control by the government could not be easily achieved (Yearbook, 1924–1925; Pepe, 2003). As a result, the State sought to weaken the University by inducing a state of financial stress. Accounting soon became essential in ensuring that the plan could be fulfilled. In the struggle over the Faculty of Medicine accounting and its efficiency rhetoric were enlisted by the Fascists to provide justification for their invasive actions. The closure of the Faculty would have had devastating effects on the prestige of the University and its financial equilibrium, but the damage caused would have also extended to local society by denying students the possibility of achieving a qualified job and local health institutions access to skilled and well-trained individuals. Nevertheless, once the Ministry of Education successfully shifted the focus of the discussion to financial matters, these pressing issues were silenced. Accounting became an effective tool in the service of Fascist hegemonic power by privileging some forms of signification while silently hiding others (Lehman and Tinker, 1987).

When the University was ‘seduced’ into ‘talking the language of business’ (Spence, 2009: 210) and accepted the need to engage with the government in a discussion on resources and efficiency, it was already creating the conditions for its own subordination because the Board of Directors became ‘unable to locate the [real] source of their discontent, still less remedy it’ (Femia, 1987: 44). At the same time, it was much easier for the State to question the financial stability of the University rather than justify its decision about the Faculty of Medicine and its nefarious
consequences for the subjective terrain of quality teaching and learning. As noted by Cooper (1995: 184) the tight, perceived connection between accounting and efficiency ‘has the effect of making it extremely difficult to question the discourse of accounting because to do so would also mean questioning our historical traces. Our ‘common sense’ tells us that accounting must be ‘right’. The focus on accounting matters therefore enabled the Ministry to mobilise ‘common sense’, whereby the deceptively desirable concepts of efficiency and financial equilibrium prevented any possibility of counteracting the pressure coming from the State.

Efficiency and financial equilibrium remained the central aspects of the relationship between the State and the University, even after the closure of the Faculty. As noted by Gramsci (1999: 468), the establishment of hegemonic power requires the dominant group to exploit ‘the relative weakness of the rival progressive force as a result of its specific character and way of life. It is necessary for the dominant social form to preserve this weakness’. The funding structure of the University, the main determinant of its independence, became the key weakness that the Fascists sought to exploit. With the worsening of the financial situation of the University, increasingly the State sought to offer support in the form of funding whenever the organisation showed to be willing to compromise. This was the case of the establishment of the degree in Science of Corporations and Trade Unions, which initially ensured that the University could receive precious resources while offering a programme that was linked to Fascist ideology. Similarly, when the University was on the brink of collapse the State intervened again to allow it to reopen its Faculty of Medicine, but only after the University demonstrated it was prepared to become part of the State ideological apparatus. In both cases the use of financial reporting ensured that State funding was not misappropriated and used for other courses and faculties while also showing how only by meeting the government’s expectations could the University thrive, which was demonstrated by the very different financial results achieved by the State-funded Faculty of Medicine and the other faculties. The State enlisted accounting practices to make obvious how the interest of the State and the organisation were aligned (Spence, 2009), while making the University part of the State’s hegemonic coalition and ensuring that the government interests, not the University’s, gained precedence by making it a means to spread Fascist ideology.

Fascist intervention in the Alla Scala was inspired by the same set of ideological goals but took a profoundly different form. The government seized the opportunity to gain control of this important cultural organisation in a moment of ‘power vacuum’, at the end of the nine-year trial period when a decision had to be made on how to manage the Opera House in the future. By excluding private boxholders and donors from the Board of Directors, the government put the Alla Scala firmly in the hands of the State so that no competing interest could hinder the use of the Opera House for political purposes. As a result, the truest form of Fascist ideology was soon unmasked for if ‘utility, efficiency and production are the dominant concerns [in liberal States], the concerns of epistemological idealists like Gentile lie elsewhere’ (Gregor, 2001: 17). Fascist ideology was not concerned with allowing individual organisations to maximise their utility, for it was the good of the collective that mattered. According to Fascist beliefs (Gentile, 1925, 1928a; Mussolini and Gentile, 1961), individual interests were to be sacrificed for the good of the Nation embodied by the State. As a result, if efficiency was a main concern of the Alla Scala during the trial period, once the Opera House was in the hands of the State this concept lost importance. The government, unlike the case of the University of Ferrara, did not mobilise ‘the language of business’ or reinforce the need for the organisation to achieve efficiency and demonstrate it by means of accounting. On the contrary, government intervention meant that the good financial results in the form of profit achieved during the trial period quickly disappeared when the Alla Scala was requested to ensure that its performances were accessible to the working class in the creation of a ‘cohesive force which binds together a bloc of diverse classes and strata’ around Fascist ideology (Simon, 1999: 35).
Fascist intervention meant that the main focus of the Alla Scala’s accounting system was not the provision of reliable information for decision making or the demonstration that the organisation achieved financial stability as in the case of the University, but rather it became a tool for financially ‘irrational’ decision making. Budgets and financial statements were increasingly acted upon to ensure that financial results were interpreted through an ideologically interested lens. The decrease in revenue from tickets while the Opera House was still offering magnificent performances was interpreted as the Alla Scala’s commitment to the development of Fascist policies, while important information on cash flow was hidden so as not to embarrass the government. Moreover, a focus on detailed information on attendance at performances in the Director and Superintendent’s commentaries, while data on the proceeds from these performances were left in the background, ensured that government priorities always took precedence over the organisation’s financial well-being. Accounting practices were used both to obscure certain issues and lead to certain actions which may be considered to be in the interest of the state in terms of facilitating the introduction of, in the main, totally inappropriate performance measures which help to weaken intermediary institutions, and consequentially to increase state power (Cooper, 1995: 180).

At the same time, by ensuring that the main source of revenue was government funding, the State succeeded in securing the allegiance of the Opera House for it created an obvious link, which was signalled in the accounts by the increased weight of State contribution, between the ‘Fascist fervour’ demonstrated in the financial statements and related attachments and the survival of the organisation, thereby cementing State hegemonic power around allegedly common interests (Yee, 2009).

Within the Fascist regime, accounting was both constitutive and reflective of power relations (Hopwood, 1983; Napier, 2006). Accounting as an ideological weapon was not limited to reflecting State hegemony but was actively used to achieve it (Ezzamel et al., 2007). Especially at the University, accounting practices acted as a constitutive force whereby they were used, alongside their efficiency rhetoric, to ensure that the University would be put in a position where it could not oppose direct intervention by the government. It also exposed its weaknesses, which were exploited by the State to subdue the organisation. Moreover, the visibilities created by accounting (Hopwood, 1990) and the ‘ring-fencing’ of resources allowed by specific accounting reports were used to make the University realise that only by sharing the government’s interests could it survive. At the Alla Scala, where control by the State was secured by silencing any other competing interest, accounting information was shaped by power and reflected government priorities. Budgets and financial statements signalled the increasing dependence of the organisation on government money and were used to convey the Opera House’s commitment to the State plan to expose an increasing number of people to Fascist beliefs by means of seemingly neutral theatrical performances. Nevertheless, accounting was not merely a representation of existing power relations, but also operated at the ideological level (Spence, 2009) for it was used to construct the Alla Scala as a ‘moral’ Fascist individual which sacrificed its well-being for the good of the Nation, with its managerial rationales subsumed by the rationales of a political hegemony (Alawattage and Wickramasinghe, 2008).

**Conclusion**

The study has offered an analysis of the interrelations between State power, ideology and accounting in two notable organisations within Italian civil society under the Fascist regime. It has contributed to enhancing understandings of the ideological role played by accounting in the construction
of hegemonic power. It has considered an under-researched context (Antonelli et al., 2018) and a set of beliefs which are yet to attract a significant level of interest in the accounting history literature. It has done so by showing how in the diffusion of ideologies ‘interests of a certain kind become masked, rationalized, naturalized and legitimated in the name of certain forms of political power’ by means of accounting (Cooper, 1995: 182).

The ideological potential of accounting means that it can be mobilised in different ways to serve ‘as the invisible power of the state in the process of social control and in the construction of a particular social order’ (Yee, 2012: 441-2). The study has provided evidence of the shifting and flexible roles that accounting can play when used for ideological purposes. Extant studies identify how accounting ‘can be purposefully organised as a malleable object in order to reflect and enable different political ideologies as part of their hegemonic processes’ (Li and Soobaroyen, 2021: 4). Consistently, and with very few exceptions (Bigoni et al., 2018; Di Cimbrini et al., 2019; Maran et al., 2016), research has assumed that an almost linear relationship exists between ideology and accounting, whereby accounting practices are mainly seen as a reflection of overarching ideologies, with their conception and functioning evolving with the transformation of the dominant ideology (Ezzamel et al., 2007; Goddard, 2002; Lehman and Tinker, 1987; Richardson, 1989; Xu et al., 2014, 2018, 2019; Yee, 2009, 2012). In Fascist Italy the use of accounting in different organisations changed even if the underlying ideology did not. Accounting can therefore be deceptively used in apparent contradiction with the dominant ideological beliefs when ruling elites seek to pursue their goals. The work has showed how there is not always an uncomplicated unidirectional relationship between ideology and accounting. The illusorily neutral and non-ideological appearance of accounting allows it to be adapted to play different roles and acquire different meanings even in the achievement of the same set of ideological beliefs.

The article also offers a theoretical contribution by showing the potential of Gramsci’s (1999) thought in undertaking an analysis of the place of accounting in the achievement and reinforcement of power relations. Gramsci’s (1999) separation between political and civil society, one which reinforces how domination is achieved by means of both force and consensus, is a useful lens which can clarify the way in which power is constructed and maintained. Foucault’s network-like conception of power, whereby the outcome of power struggles depends on the complex interrelation between the exercise of power and subsequent resistance, tends to blur the relationship between the rulers and the ruled. Since power is exerted to achieve an end, but none can control the entire power network, power relations become intentional and non-subjective; the outcome of the exercise of power cannot be known a priori (Foucault, 1978). Although Gramsci (1999) does not believe that the exercise of power is uniquely a prerogative of the State, he reinforces the importance of State apparatuses in the achievement of hegemony, and hence focuses on a clearer source of power for ‘there really do exist rulers and ruled, leaders and led. The entire science and art of politics are based on this primordial, and . . . irreducible fact’ (Gramsci, 1999: 347). This offers accounting historians a different vantage point for their analyses, one which recognises more clearly how power is concentrated in some locales and not necessarily diffused throughout society, and which reinforces the importance of controlling forces, that is State apparatuses, if domination is to be achieved.

Gramsci’s (1999) thought also offers an alternative way of analysing how power is achieved in society. In Foucault-inspired accounting studies priority is given to technologies of power which help to form a never-ending knowledge of the body of the subject in its strengths and weaknesses, among which accounting is critical (Bigoni et al., 2020; Hoskin and Macve, 1986). Unlike Foucault, Gramsci (1999) does not dismiss ideology as an abstraction that has no impact on power relations (Daldal, 2014). Rather, he highlights the importance of ideology for the exercise of power, that is the control of people’s consciousness more than their bodies as a means to achieve hegemony, with accounting being a potent tool to decisively influence people’s way of thinking. Gramsci’s (1999)
thought can also offer further insights into how class domination is achieved by showing the importance for dominant elites to seek control of key organisations in civil society which exert decisive influence on how the masses think and act. Unlike Marx, Gramsci (1999) shows how without achieving the consensus of the dominated, control of the repressive State apparatus and of the means of production is not enough to secure long-lasting power. Consistently, accounting can be a tool for ensuring the committed allegiance of organisations in civil society, with its role not limited to facilitating the extraction of surplus and protecting property rights.

The study has offered a preliminary analysis of the role of accounting in fostering an ideological message in the achievement of hegemony. There is much need for future research that can further explore if and how accounting was used by the Fascists to seek control of other organisations in civil society, including popular media such as cinema and radio (Jeacle, 2012), which grew significantly during the Fascist regime and played a role in the ‘fascistisation’ of the Italians. International comparisons considering other regimes with similar beliefs, such as Nazi Germany, or very different beliefs, such as Communist Russia, would add further empirical evidence to the analysis of accounting in the exercise of hegemonic power.

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**Notes**

1. Different corporations for every trade and industrial branch of the economy were created, and in each of them representatives of both the owners of means of production and workers were grouped (Cinquini, 2007: 213).
2. The Treaty regulated the political relations between Italy and the Church. Catholicism became the State religion and the Vatican City State was created. The Church was also given financial privileges.
3. Not only was Gentile the ideologist of Fascism, he also served as the Minister of Education in Mussolini’s first government.
4. Enti Autonomi (sing. Ente Autonomo) are organisations set up to pursue public interests which enjoy autonomy from other public or private institutions.

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