



# IDENTITÀ, INNOVAZIONE E IMPATTO DELL'AZIENDALISMO ITALIANO. Dentro l'economia digitale

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UNIVERSITÀ DEGLI STUDI DI TORINO  
**DM** DIPARTIMENTO  
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**IDENTITÀ, INNOVAZIONE E  
IMPATTO DELL'AZIENDALISMO ITALIANO.  
Dentro l'economia digitale**

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# PREFAZIONE

Da tempo e con continuità gli aziendalisti italiani hanno saputo interrogarsi sulla rispettiva identità e sul ruolo da ricoprire in un contesto generale, che per definizione è ritenuto dinamico e in continuo divenire. L'accelerazione intervenuta nel contesto tecnologico mondiale, che è evoluto nella direzione di una profonda rivoluzione digitale, sta innovando i modelli aziendalistici del passato e impone oggi nuove sfide e riflessioni alla nostra Accademia. Infatti, il processo in atto, innescato e alimentato principalmente da tre fattori interconnessi - la diffusione dei sistemi operativi e delle interfacce user-friendly, la rapida affermazione di Internet e del World-Wide Web e la convergenza di quattro settori di business precedentemente distinti (computer, software, comunicazione, media e intrattenimento) - oltre a introdurre nuovi modelli di business, modifica sempre più profondamente quelli tradizionali ed impone verifiche e cambiamenti negli schemi teorici di analisi dei fenomeni aziendali.

Intelligenza artificiale, Internet of Things, Internet of You, interfacce, social media, stampa 3D, cloud computing e dispositivi mobili in rete hanno contribuito alla diffusione di nuovi business model e alla generazione di ricchezza e valore economico. Inoltre, la digitalizzazione ha favorito l'introduzione di importanti modifiche nei processi produttivi tradizionali (come, dove, quando e con chi lavorare), accelerando la comparsa di nuove forme d'intelligenza organizzativa, attraverso la raccolta e l'analisi di big data. La velocità dei processi operativi, la flessibilità del processo decisionale, il modo di formulazione e implementazione delle strategie, le soluzioni con cui conseguire l'efficienza produttiva sono continuamente impattate da questi strumenti tecnologici, senza che nessuna dimensione delle moderne attività aziendali rimanga oggi immutata.

I Big Data e i flussi informativi oggi disponibili sono diventati sempre più rilevanti e fonte di *business intelligence* per le aziende. Le ricerche online e la raccolta di informazioni sul processo decisionale di acquisto permettono di tracciare i processi personali di scelta e valutazione. Questo bagaglio di dati - generalmente non economico-finanziari -, ove raccolto e analizzato, può supportare efficacemente le aziende nel definire gli approcci dei clienti e condizionare, di conseguenza, le scelte strategiche e le forme organizzative da adottare.

A questi cambiamenti tecnologici se ne sono aggiunti di ulteriori, legati all'ambiente economico, fisico, culturale e sociale, che hanno portato le aziende a prestare attenzione ai temi dello sviluppo sostenibile ed alle esigenze di accountability.

Innovazioni e cambiamenti nella gestione aziendale, cui si affiancano rinnovati aspetti di responsabilità sociale e necessari nuovi approcci orientati alla sostenibilità ambientale, in una radicale riconfigurazione dei processi di formulazione delle strategie aziendali, delle forme organizzative e delle modalità di comunicazione, rilanciano il ruolo degli aziendalisti e impongono una ridefinizione degli approcci concettuali tradizionali e l'individuazione di nuovi schemi interpretativi. Infatti, i nuovi modelli di business e le novità nei processi gestionali presuppongono "innovazioni" nel ruolo delle figure aziendali e nei processi strategici e operativi tesi alla creazione di valore, coinvolgendo tanto gli aspetti più tipicamente tecnico-industriali quanto quelli amministrativi, finanziari, d'informazione e controllo.

Alla luce di questa acquisita consapevolezza, l'Accademia Italiana di Economia Aziendale, con il convegno dal titolo "Identità, Innovazione e Impatto dell'Aziendalismo Italiano. Dentro l'Economia Digitale", che si è tenuto presso l'Università degli Studi di Torino il 12 e 13 settembre 2019, ha inteso invitare gli studiosi, italiani e stranieri, di discipline economico-aziendali a riflettere, forti della loro identità, sulla direzione che le scienze aziendalistiche devono intraprendere sin dal presente, specie alla luce delle profonde e dirompenti trasformazioni che stanno rapidamente modificando i contesti e i modelli competitivi. Questa pubblicazione contiene il frutto di tali riflessioni e offre un'opportunità per la generazione e diffusione di conoscenza su questi temi.

Francesca Culasso – Presidente del Comitato Scientifico del Convegno AIDEA 2019

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# 43. Accountability in social services provision Three cases from the sixteenth century Republic of Venice

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## **Abstract**

By adopting a historical perspective, this paper addresses the role of accounting in enabling “hybrid organizing”, a phenomenon involving those organizations which operate between the market and the public service logics. The empirical setting of this research is the Republic of Venice throughout the sixteenth century: that is, a time and a place of diffuse forms of welfare organization, between the Church, the State and private initiatives. The paper analyses three cases of charities variously involved in social services provision; it identifies evidence of their hybrid nature and explores, for each, the governance system as well as their accounting and accountability practices. The authors wish to thus contribute to the research on organizational responses to institutional complexity by theorizing about the role of accounting and accountability in this endeavor.

**Keywords:** Accounting, Accountability, Governance, Charities, Hybrid Organizing, Venice.

## **1. Introduction**

This paper addresses, in historical perspective, the role of accounting in enabling “hybrid organizing”. Hybrid organizations have been defined as those organizations that operate in the intermediate realm between private businesses, public and non-profit services (Dees, 1998; Battilana and Dorado, 2010), combining varying forms of governance and relying simultaneously on a mix of resources (public financing, commercial revenues, volunteering, and donations). Scholars have explored the question of how to cope with the tensions posed by the coexistence of multiple logics (Friedland and Alford, 1991) that hybrid organizing entails (e.g. Perkmann et al., 2018; Smets et al., 2015; Pache and Santos, 2013; Greenwood et al., 2011; Lounsbury, 2007; Reay and Hinings, 2005) outlining the importance of accounting in coping with the tensions posed by multiple logics in these settings (Hyndman and McDonnell, 2009). However, most of this research addressed the question in contemporary settings, conceiving hybrid organizing as a recent phenomenon (Battilana and Dorado, 2010). Yet, by adopting a historical lens, we notice that this is not a novel phenomenon at all, and that society has historically organized itself in complex ways to face societal challenges.

This paper therefore intends to address the institutional complexity that characterized the (hybrid) organization of healthcare and social services in the sixteenth century Republic of Venice, a time and a place of diffuse forms of welfare organization, between the Church, the State and private initiatives. To this purpose, we selected three cases of entities variously involved in social services provision, identified evidence of their hybrid nature, and explored, for each, the governance system as well as the accounting and accountability practices that were in place.

We will first review extant research on hybrid organizing, describe our methodology and present the main findings that have emerged from our research. We wish to thus contribute to the research on organizational responses to institutional complexity and theorize about the role of accounting and accountability in this endeavor.

## **2. Perspectives on hybrid organizations**

The term ‘hybrid organizations’ encompasses a wide range of organizational phenomena that operate in the intermediate realm between private businesses, public and non-profit services (Dees, 1998; Battilana and Dorado, 2010). These organizations are called “hybrids” because they combine varying mixes of governance, which are usually associated with the State, the market, and the civil society. These organizations are simultaneously shaped by all possible underlying values (e.g., quality of service, competitiveness and efficiency, community engagement) and rely simultaneously on a mix of resources (public financing, commercial revenues, volunteering, and donations) and on different steering mechanisms (Evers, 2005; Mair et al., 2015). In particular, hybrids attracted institutional theorists’ attention (e.g. Perkmann et al., 2018; Pache and Santos, 2013; Jay, 2013; Greenwood et al., 2011; Battilana and Dorado, 2010), because they can be viewed as settings of high institutional complexity, where multiple logics coexist and pose diverse and

potentially conflicting demands. How organizations respond to such institutional complexity is an open topic of research.

Hybrid organizations can take different forms (Santos et al., 2015): they may be executive agencies of governmental bodies (e.g., Kickert, 2001), private-public partnerships (e.g., Ysa 2007; Shaoul et al., 2012; Jay, 2013), private outsourcing of public services (e.g., Cabral et al., 2010), social enterprises (e.g., Battilana and Lee, 2012; Ebrahim et al., 2014; Austin et al., 2006), or other types. Scholars have studied these organizations in very different settings, ranging from government (Peters and Pierre, 1998; Kickert, 2001; Shaoul et al., 2012) to social services (Evers, 2005), healthcare (Kurunmaki, 2004; McGivern et al., 2015; Bishop and Waring, 2016), urban management (Ysa 2007), prison services (Cabral et al., 2010), microfinance (Battilana and Dorado, 2010), and others.

Hybrid organizing is considered an increasingly prevalent phenomenon in today's society. Most research on hybrid organizations has focused either on public entities that partly privatize in various manners, resulting in hybrid organizational forms (Evers, 2005; Reay and Hinnings, 2005; Christensen and Laegreid, 2011) or on originally for-profit companies that integrate social values, becoming social enterprises (Battilana et al., 2012; Haigh and Hoffman, 2012; Mair et al., 2015). Organization scholars explain this trend in light of the modern turn towards social values in our contemporary business world (Austin et al., 2006; Battilana et al., 2012; Haigh and Hoffman, 2012). Public management researchers explain this in light of the retreat of the welfare state since the 1980s and the advent of New Public Management (Evers, 2005; Pollitt et al., 2007; Christensen and Laegreid, 2011). Either way, this is believed to constitute a move towards hybrid organizing in social service provision and social entrepreneurship in our contemporary world.

However, if we employ a historical lens to the topic, we notice that the State has not always been at the forefront in the provision of social services. In the Middle Ages, in the western world, social services and assistance to the poor were provided by the Church. In the fifteenth and sixteenth centuries, this role was progressively taken up by the State (see the wide diffusion of Poor Laws at that time – Pullan, 2005), for example via a system of charities (Black, 1992; Pegrari, 2000) or hospitals (Pullan 1971, 1982; Semi, 1983), not without conflicts over jurisdiction or control over social policies. In other words, the modern age witnessed the advent of the public logics, on top of ecclesiastical and private ones, resulting in historical forms of hybrid organizing and sometimes struggle between different logics.

Overall, in the provision of social services, hybridity is the rule rather than the exception, and seems to be a historical pattern, rather than just a contemporary one. Presumably, issues of managing multiple logics have always been there. We may look at the past, then, exploring how organizations responded to this challenge, in order to address today's questions on how hybrid organizations may manage their institutional complexity.

### **3. Methods**

Our empirical setting is the Republic of Venice in the sixteenth century. As many European cities at that time, Venice had to face difficult and complex social problems related to the increase of poverty and mendicancy. The problem of poverty became particularly serious in Venice at the beginning of the sixteenth century, mainly because of the decrease of its economic and political power and the significant increase of poor immigrants from the mainland and overseas possessions, as well as periodic conflicts against the Turks. This led to the rise of different types of charitable entities, overall resulting in a capillary welfare activity between public, private and ecclesiastic initiatives.

The paper presents three cases of social services provision, selected as they represent different types of social institutions active in Venice at that time (Pullan, 1971; Semi, 1983; Vio, 2004), serving different purposes, yet all oriented to the same grand goal of ensuring charitable services to the poor of Venice: 1) *Hospital of Messer Gesù Cristo a Sant'Antonio*, a hospice for retired sailors of the Republic, established by the State, directly; 2) *Ca' di Dio*, a hospice for poor women, originally established by a Friar, then taken over by the Doge and passed on to a Prior for its administration; 3) *Scuola (Arte) dei Sartori*, one of the many lay confraternities established by professional craftsmen (tailors, in this case) to protect their mutual interests.

The data collection and analysis were articulated in two main phases: 1) research on secondary sources (Pullan, 1971; Semi, 1983; Black, 1992; Ortalli, 2001; Vio, 2004), aimed at reconstructing the social context of Venice in the sixteenth century, mapping the types of entities engaged in social services provision, and identifying a set of focal case studies; 2) archival research on primary sources (statutes, board meeting deliberations, balance sheets and other administrative documents) – accessible mainly at the Venice State Archive – in order to reconstruct these entities' hybrid nature and their specific administrative responses to the challenges posed by it.

### **4. The hybrid nature of social services provision in the sixteenth century Venice: devotional, public, and private demands**

In the complex panorama of charities, hospices and hospitals, along with the typical Venetian *Scuole* (plural of *Scuola*), had a preeminent role, being widely spread in the entire city. Hospices had a pivotal role in offering hospitality and care to poor people by variously reaching a vast range of the needy population (children, young

women, widows, sailors, sick people, etc.). The *Scuole grandi* and *piccole* were lay devotional associations and played a key role too. They primarily supported and defended the interests of the affiliated members, called 'brothers', and performed charitable functions, ranging from distribution of alms and dowries to burial services and social housing.

All these institutions were strongly linked to both ecclesiastical and state bodies, while always maintaining a certain decision-making and managerial autonomy in providing social services to the poor. Hospices had mostly a private origin, as they were established thanks to the bequests of rich citizens and noblemen, but they were often publicly controlled or they depended on some related lay confraternities and religious orders (e.g. Franciscans, *Terziarie* – Franciscan sisters, and so on). Only a small number of cases have an entirely public origin with a public administration, such as the *Hospital of Messer Gesù Cristo*. Overall, it seems that three main natures were in place in this context, differently embodied by all charities: a devotional nature, a public nature and a private one.

The devotional nature was an important aspect. Hospices offered spiritual care, in addition to hospitality and material support. They often built their own Church and employed salaried priests and chaplains to manage it, as in the case of the *Ca' di Dio*. Similarly, each *Scuola* had its own patron saint, it held meetings in a church or in annexed areas and engaged with religious services. Priests were excluded from the governing boards but could perform other functions, such as celebrating mass and funeral services and participating in processions. Despite being independent from the ecclesiastical administration, all these entities established relationships with parishes and religious bodies for the mutual exchange of favours. For instance, as proof of this, any agreement between the *Scuola dei Sartori* and the hosting Church of Santa Maria Assunta, known as the *Gesuiti*, was recorded in the statute of the *Scuola*.

The public dimension was important as well. Not only the religious bodies, but the Republic of Venice itself played a crucial role in dealing with the problem of poverty during the sixteenth century, thus imposing its own logic and authority to all organization of healthcare and social services. The hospice of *Ca' di Dio*, for example, was subject to the *jus patronatus*, a particular form of privilege exercised by the Doge, consisting in both protection and control of administration practices. The *Scuola dei Sartori* – like any other craft guild – despite its private legal status, was subject to the supervision of the *Giustizia Vecchia* magistracy, in charge with regulating its activities. Furthermore, the Republic periodically asked for financial resources from the *Scuole* to support the recruitment of the *galeotti* into the State naval fleet, along with the imposition of emergency taxes during periods of great difficulty. This periodic commitment to the Republic led the *Scuola dei Sartori* to enact a system of safeguard by creating a sort of "bank deposit" specifically for this purpose, in which all income from financial investments in the *Cecca* or *Monti* were deposited and could not be used for other expenditure. The state also established a public hospice to guarantee a secure accommodation to retired or sick sailors who had served the Republic.

Finally, all these entities clearly responded to a private nature, since they had their own interests to pursue and they differently maintained a certain degree of autonomy in running their activities. The *Scuole*, especially the *Scuole grandi*, managed big amounts of money coming from the registration and annual fees, as well as from legacies and from both real estate and financial investments. Hospitals and hospices could count on alms and legacies too. Yet, hospices were often smaller realities and lived on a subsistence economy. The *Ca' di Dio*, for instance, owned some estates outside Venice and used the resources produced to maintain the poor women it hosted. However, the evidence shows that it also conducted a commercial business by selling the rest of the crop once the needs of the poor were adequately satisfied.

## **5. The three cases and their governance, accounting and accountability system**

Within this multiform panorama, we selected three representative cases. For each one, we explored the role of governance, accounting and accountability practices, throughout the sixteenth century, in weaving together multiple and increasingly complex demands deriving from different logics.

### **5.1 Governance**

#### **5.1.1 Hospital of Messer Gesù Cristo a Sant'Antonio: a case of public governance**

The *Messer Gesù Cristo* was established in 1476 (the construction terminated in 1503) upon a decision of the Venetian Senate to provide assistance (hospitality and care) to the retired sailors who had served the State. The Republic had a keen interest in this service, as a way to preserve a profession that was crucial for its commercial and war businesses.

The hospice – protected by the Doge by privilege of *jus patronatus* – was led by a Prior (*priore*) and administered by the Procurators of St Mark's (public officers), who mostly made decisions autonomously. The Procurators elected the Prior with the task of managing the hospice and taking care of the poor sailors hosted by providing them with daily meals. The Prior was assisted by several housekeepers, the *massere* – four or five on average, but the number decreased during the last decade of the sixteenth century. The housekeepers helped the prior with household running, offering sailors complete assistance during periods of illness.

Until 1589, the election of the Prior took place every five years by ballot (*ballottazione*), with more than half of the votes. After 1589, the Senate established the Prior's election every four years, with the opportunity for him to be re-elected after the first term. The Prior was also responsible for appearing before the *Procuratia* and reporting the names of the poor who did not respect the obligation to live within the hospice, so that they could be expelled.

To frame it within more contemporary categories, we can consider this entity close to a form of public governance, that is an entity that was publicly founded, publicly held and publicly managed, serving a public interest in the provision of a type of social service.

### 5.1.2 *Ca' di Dio: a case of public/private governance*

The *Ca' di Dio* was established in 1272 by a Franciscan friar, Fra' Lorenzo thanks to the bequest of a Venetian citizen, to provide assistance (hospitality and care) initially to pilgrims and after 1367 only to poor Venetian women. In the mid-fourteenth century, the hospice was placed under the authority of the Doge but still led by a Prior (*priore*), assisted by own officers, with substantial managerial autonomy. It was also subject to a yearly public audit.

The Prior, appointed by the Republic, was therefore at the top of the organizational structure. He was supported by two management assistants, called *fattori*: one of them was mainly responsible for keeping accounting records and helping the Prior with general administrative tasks; the other, called *fattore "alle cose de fora"* (translated literally, the person "handling issues related to the regions outside the city"), was charged with organizing the supply of food – such as wheat, wine, meat etc. produced in the estates outside Venice – to the poor women hosted in the hospice. The staff also included:

- a. one or more assistants, called *fanti*, dealing with daily errands and maintenance work;
- b. a housekeeper, called *massera*, who assisted the poor in the periods of illness;
- c. a doctor;
- d. a priest or cleric (*zago*) for spiritual support;
- e. a chaplain (*capelan*), who collaborated with the management of the hospice's Church;
- f. a baker (occasionally), who provided bread to the poor when not able to cook themselves.

Late sixteenth-century archival documents<sup>67</sup> also attest to the presence of a *rasonato et contista*, a specific type of bookkeeper, and an *advocato et solecitadore* (literally "lawyer and debts collector"), who dealt with judicial issues and the recovery of debts.

The Doge and Ducal Council<sup>68</sup> were responsible for verifying the work of the Prior in running the hospice activities. Together with the three leaders of the *Quarantia*, they elected the prior using the ballot system, with a minimum of five votes (50%). The Prior was chosen from the natural-born citizens of Venice (*cittadini originari*) and remained in office until his death, unless he neglected his duties.

To frame it within more contemporary categories, we can consider this entity as a modern form of hybrid governance, in that it was publicly held, but with a private-like, autonomous administration, although still serving a public interest in providing a type of social service.

### 5.1.3 *Scuola (Arte) dei Sartori: a case of private governance*

The *Arte dei Sartori* (tailors) was established during the thirteenth century as one of the several craft guilds which operated in Venice to protect and promote the manufacturing or commercial activities they were related to. The guilds of Venice had two main components, whose functions, in the past, were inextricably linked (Mackenney, 1987, pp. 4-5). Indeed, they were also identified as *Scuole piccole* or *Scuole delle arti*, as in addition to a more professional goal, they had a strong devotional attitude. As mentioned above, the Venetian *Arti* (plural of *Arte*) were first and foremost associations of craftsmen practicing the same profession – for instance, jewellery-making, glassmaking or tailoring, as in this case study, and many others – all aimed at defending common interests. Yet at the same time, they were also lay devotional confraternities – appropriately called *Scuole* – with a headquarters connected to a parish where they held meetings. Furthermore, the *Scuole* variously supported mutual assistance and protection of their own brothers, providing them with alms and religious services. The *Scuola dei Sartori* also ran its own hospice, which at the beginning of 1500 maintained around 50 poor brothers<sup>69</sup>.

Whilst preserving a certain degree of autonomy in running their activities, these entities were subject to the public authority of the *Giustizia Vecchia*, a magistracy originally responsible for the food trades which increasingly acquired important security and police functions. From 1530, any change to the statute (*Mariegola*) had to be verified and approved by five reviewers chosen from the members of the Senate – called

<sup>67</sup> See for instance: ASV, Cancelleria inferiore, Archivio del Doge, b. 264, fasc. f, c. 83: *Amministrazione dei beni*.

<sup>68</sup> The Ducal Council, or Minor Council, was the authority supervising the actions of the Doge with power of veto. Together with the three leaders of the Fourty (or *Quarantia*), the Doge and Minor Council constituted the *Serenissima Signoria*, the supreme representative body of the Republic.

<sup>69</sup> ASV, Arti, b. 501, c. 3r: *Capitolo e Parti prese nell'Arte dei Sartori*.

*Cinque Savi alle Mariegole* – who could intervene by partially or substantially cutting the amendments proposed by the guild members.

The *Scuola dei Sartori* included three *gastaldi*, at the top of the hierarchical organization. Each *gastaldo* represented a specific branch of the guild activity: tailors (*sarti da veste*), cobblers (*taiacalce*) and doublets producers (*zupponeri* or *farsettai*). The *gastaldi* had a role of direction and general supervision of the brothers. They were required to monitor the behaviour of the members and potentially solve any internal disagreement. Each *gastaldo* was also responsible for managing the cash ledger and for verifying that all members paid the registration and annual fee (respectively, *benintrada* and *luminaria*). Every decision had to be discussed with other brothers together in a governing board called the *Banca*. The *gastaldi* were supported by:

- a. four *soprastanti*, appointed as judges;
- b. six *degani*, one per *sestiere* (i.e. the Venetian neighbourhoods);
- c. a *scrivano*, in charge of keeping the accounting records and reading the statute during the plenary assembly;
- d. three *sindaci*, responsible for reviewing the accounting records and verifying the administration of the three *gastaldi* every four months, guarding against irregularities.

The election of the above-mentioned officers was annually led by the General Chapter (*Capitolo General*), which consisted of all the assembled guild members. Officers could be re-elected after one year of suspension of holding the governing office and two years for the *gastaldi*. The license from the *Giustizia Vecchia* was always required before the *gastaldi* could convene the assembly of all the brothers; besides, the notary together with other employees of the public office (the *fanti*) had to take part in the Chapters to monitor the activity of the *Scuola*<sup>70</sup>.

To frame it within more contemporary categories, we can consider it close to a form of private governance, since this entity was privately held and privately managed, serving a mutual interest in the provision of a particular type of social service, although, as we will see, like all other confraternities in Venice, it largely fell under the control of the State.

Taken together, these three cases can be said to represent three different “shades of hybridity” in the governance of social services, from something closer to a form of public governance, through more genuinely hybrid one, to a more privatistic one. They were all entrusted with a greater or lesser form of managerial autonomy, and they were all subject to a more or less direct presence of the Republic control in their affairs, yet always trying to find the right balance between different and sometimes conflicting demands.

## 5.2 Accounting and accountability practices

For each one of the three cases, we reconstructed the form and the uses of the accounting system, exploring which type of information was produced and for which purposes, which professionals were in charge of producing it and for whom. Like that, we attempted to trace the accounting and accountability practices in use in different hybrid regimes in order to capture how hybrid organizations may manage their institutional complexity.

### 5.2.1 Hospital of Messer Gesù Cristo: an elaborate accounting system for public accountability

In the case of the *Messer Gesù Cristo*, accounting practices were performed by qualified employees of the *Procuratia* (the office of Procurators of St Mark's), already committed to St. Mark's Basilica and testators' legacies (*Commissarie*), or alternatively by the Procurators themselves appointed with specific tasks (generally, cashiers). The professional roles in charge of keeping accounting records were the *cassiere* (cashier), the *quadernier* or *razonato* (bookkeeper), and the *gastaldo* (Ducal officer), each performing different but interconnected tasks.

The first evidence of attention paid to accounting control is in a decree of the Procurators of 1515<sup>71</sup>, which defines the annual salary of the *quadernier* with the specific assignment of keeping the “libro doppio” (literally, the “double-entry book”), namely the ledger. He was payed 65 ducats for keeping accounts of the Church and in addition 15 ducats for keeping those of the *Hospital of Messer Gesù Cristo*.

The *cassiere*, chosen from the Procurators, was responsible for daily recording the *zornale*, a specific type of accounting register on a simple-entry basis (the journal). Once the *cassiere* had finished posting entries in the book, the *quadernier* intervened for the second step of accounting: transferring journal entries to the ledger.

The *gastaldo* was appointed to collect “any amount of money due to the *Procuratia*”, and to deliver the money collected to the office of Procurators in a casket (“*scrigno*”) with two keys, one entrusted to the *cassiere* and the other one to the *gastaldo*<sup>72</sup>. Regarding the *Messer Gesù Cristo*, the *gastaldo* was specifically tasked with collecting all alms and money of legacies addressed to the poor hosted in the hospice, and carefully keeping

<sup>70</sup> ASV, Arti, b. 501, cc. 91v-92r.

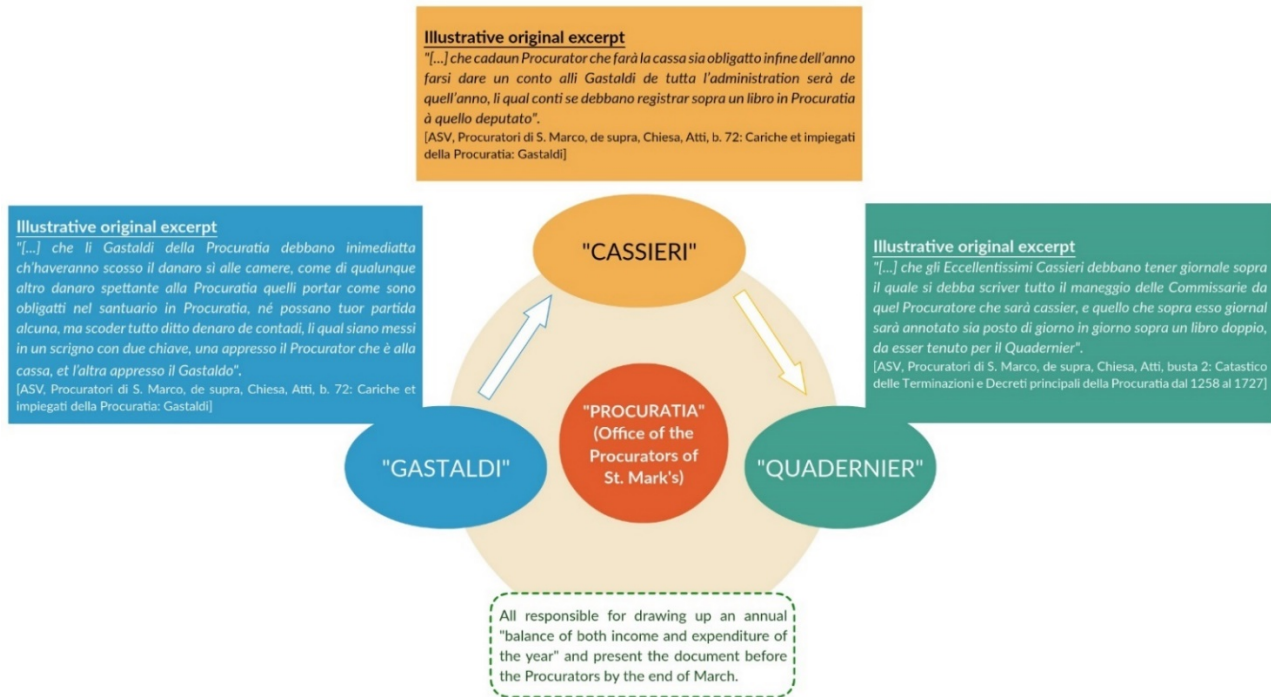
<sup>71</sup> ASV, Procuratori di S. Marco, de supra, Chiesa, Atti, b. 72: *Cariche et impiegati della Procuratia*.

<sup>72</sup> See the decree of the *Maggior Consiglio* dated 28 April 1532: ASV, Procuratori di S. Marco, de supra, Chiesa, Atti, b. 72. The original excerpt is reported in *Figure 1*.

accounts of every transaction<sup>73</sup>. At the end of the year (February, according to the ancient Venetian calendar), the *gastaldo* had to give the accounting records to his colleague *cassiere*, in order to transfer all data in a “proper book” (“un libro a quello deputato”). The *cassiere* who did not enforce the Procurators’ instructions was subject to a penalty of 500 ducats, to be allocated to the Arsenal.

Furthermore, the *quadernier*, assisted by the *gastaldo*, was obliged to draw up an annual “balance of both income and expenditure of the year”<sup>74</sup> and present the document before the Procurators by the end of March, or risk losing his salary. By mid-March, the *cassiere* was therefore obliged to post all entries into the journal, so as to enable the *quadernier* to continue his job<sup>75</sup>.

Figure 1. Hospital of Messer Gesù Cristo a Sant’Antonio: accountability practices.



### 5.2.2 Ca’ di Dio: managerial autonomy, within public accountability

Through the analysis of a ledger of the *Ca’ di Dio* (years 1544-1546 m.v.) and other administrative documents, including several decrees of the major governing bodies of the Republic, we are able to trace evidence of attention to accounting practices.

Since the very beginning of the Ducal administration (mid-fourteenth century), the Prior had been required to submit “rationem et computum ordinatum de introitibus et exitibus dicti hospitalis”, that is, to report annual income and expenditure of the hospice before the Doge and Ducal Council<sup>76</sup>. The *fattore* (management assistant) performed accounting tasks too. He was appointed to assist the Prior in general administrative tasks and particularly to draft the ledger (*quaderno*), as it appears in the header of the account register conserved at the State Archive of Venice: “I, Zuanbatista de Zorzi, responsible for keeping transparent accounts as a *fattore* of the *Ca’ di Dio* hospital [...]”<sup>77</sup>.

In addition, a late sixteenth-century document<sup>78</sup> refers to a decree of 1595 issued by the Ducal Council, in which the Prior was invited to collaborate with “Francesco Pataruol, Ragionato and Contista” (literally, “accountant, skilled in calculation”). This is the first evidence of a different way to define the role of the bookkeeper. In another passage of the same document, also the role of “quadernier” is described, with similar tasks as the *ragionato et contista*. Indeed, the Prior was appointed to “show” the *quadernier* all expenditures and income of the hospice, so that he could “transfer” the single entries to the double-entry ledger. Despite the

<sup>73</sup> ASV, Procuratori di San Marco, de supra, Chiesa, Atti, b. 107, fasc. 2: *Priorato e altre carte relative*.

<sup>74</sup> The original excerpt is: “[...] sia deliberatto che il Gastaldo della cassa della Giesia et quadernier della Procuratia, siano obligatti per tutto il mese di marzo haver levatto ogn’anno uno balanzon sì della intrada et spesa del ditto anno, qual debba esser presentato alla Banca reduitti saranno i Signori Procuratori, et così sia osservato successivamente d’anno in anno, sotto pena di perder i loro salarij di quell’anno [...]”. See the decree dated 13 March 1547 in: ASV, Procuratori di S. Marco, de supra, Chiesa, Atti, b. 72.

<sup>75</sup> See the two decrees of the Procurators, dated 6 June 1544 and 13 March 1547 in: ASV, Procuratori di S. Marco, de supra, Chiesa, Atti, b. 72.

<sup>76</sup> ASV, Cancelleria inferiore, Archivio del Doge, reg. 158, c. 38: *Promissioni del Doge Alvise Mocenigo*.

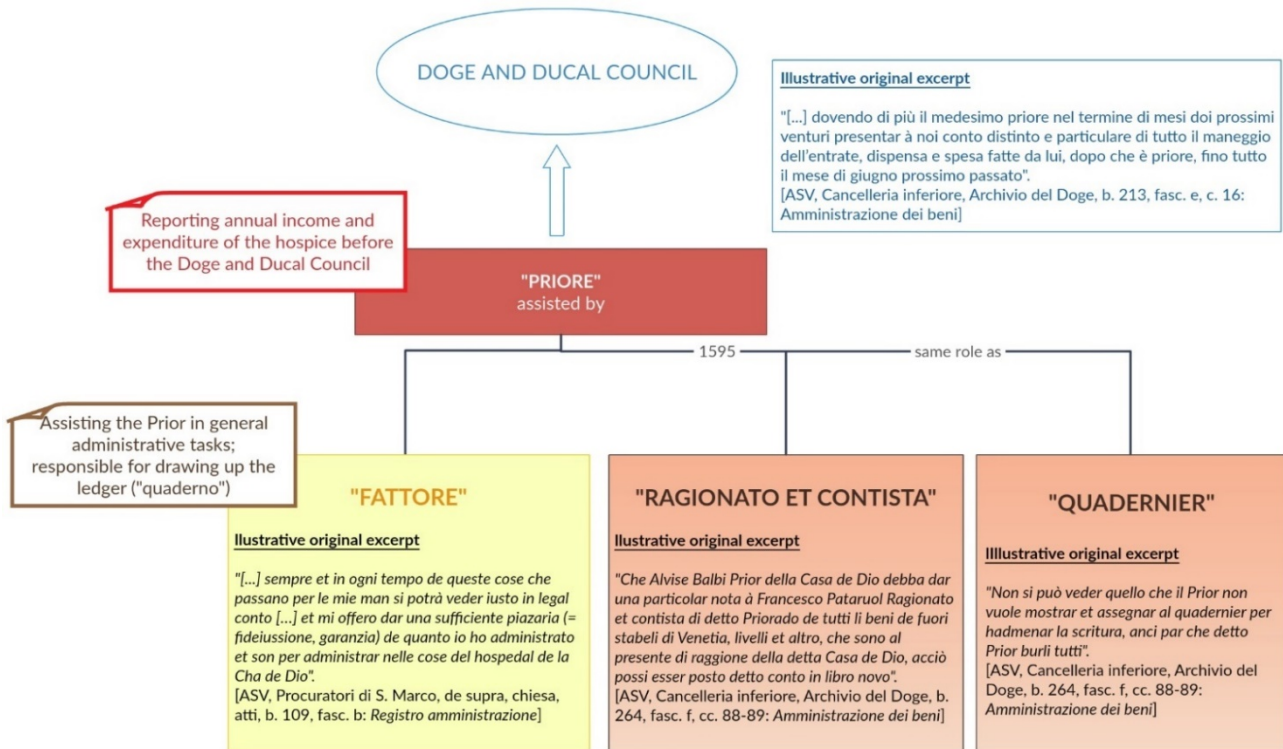
<sup>77</sup> The original sentence is: “Conto de mi Zuanbatista de Zorzi come fator de l’ospital et priorado della Casa de Dio”; ASV, Procuratori di S. Marco, de supra, chiesa, atti, b. 109, fasc. b: *Registro amministrazione*.

<sup>78</sup> ASV, Cancelleria inferiore, Archivio del Doge, b. 264, fasc. f, cc. 88-89: *Amministrazione dei beni*.



ambiguity between the two roles – we cannot exclude that they refer to the same person – we can state that attention was paid to professionalizing/qualifying accounting roles.

Figure 2. Ca' di Dio: accountability practices.



### 5.2.3 Scuola (Arte) dei Sartori: a balanced internal and external accountability

The control that the Republic of Venice exercised on the *Scuole delle Arti* was not limited to the approval and revision of the statutes. In the second half of the thirteenth century, there is already evidence of early accountability practices (Bonfiglio Dosio, 1995, p. 605). For instance, the *gastaldo* and the *soprastanti* of the *Scuola dei Fustagnai* (fustian producers) were obligated, once having completed their annual service, to provide accounting records of income and expenditure of the *Scuola* to the office of the *Giustizia Vecchia*. Starting from 1285, this rule was extended to many other guilds and thus became a common practice of all these organizational realities.

For our case study, unfortunately no accounting records have been preserved during the centuries. We had access to the register of deliberations of the years 1492-1683<sup>79</sup> and to other documents including the most relevant decisions taken by the governing bodies of the Republic and the magistrates who regulated the activities of the *Scuole*.

The key figures in the administration of the *Scuola dei Sartori* were the *gastaldi*, who represented the three branches of the tailoring and were responsible for keeping the cash book alternately every four months (for the year they remained in office). Despite the partition of the guild into distinct disciplines, headed by three different chief officers, from the evidence we have, we can state that accounting records were not kept separate; rather, as it will be discussed, a well-balanced accounting system was in place.

In 1530, an important change to the statute was approved by the *Cinque Savi alle Mariegole*, in charge of verifying any amendments made. The revised chapter defined or probably reinforced the practice of periodically delivering the cash book (together with the cash box itself) from one *gastaldo* to another. In particular, we read: "[...] the following obligation must be observed: first, the *gastaldo de sartori* has to draw up the cash book, then he must hand it over to the *gastaldo de zupponeri*, who finally gives it to the *gastaldo de taiacalce*, now and for the future to come [...]"<sup>80</sup>. Every *gastaldo*, before accepting the task from the previous *gastaldo*, had to always verify that everything was in order and the up-to-date cash balance had been carried out correctly without any debts or pledges remaining<sup>81</sup>. Furthermore, the *gastaldi* were flanked by three *sindaci*

<sup>79</sup> ASV, Arti, b. 501: *Capitolo e Parti prese nell'Arte dei Sartori*.

<sup>80</sup> The original excerpt is: "[...] che il detto ordine di esser prima fatta la cassa per il Gastaldo de Sartori, et poi consignata al Gastaldo de zupponeri, et tertio et ultimo al Gastaldo de taiacalce, far e cosi osservar se debba de tempo in tempo, consegnandosi le dette casse de un Gastaldo all'altro, secondo la forma dell'ordine predetto [...]"; ASV, Arti, b. 501, c. 6.

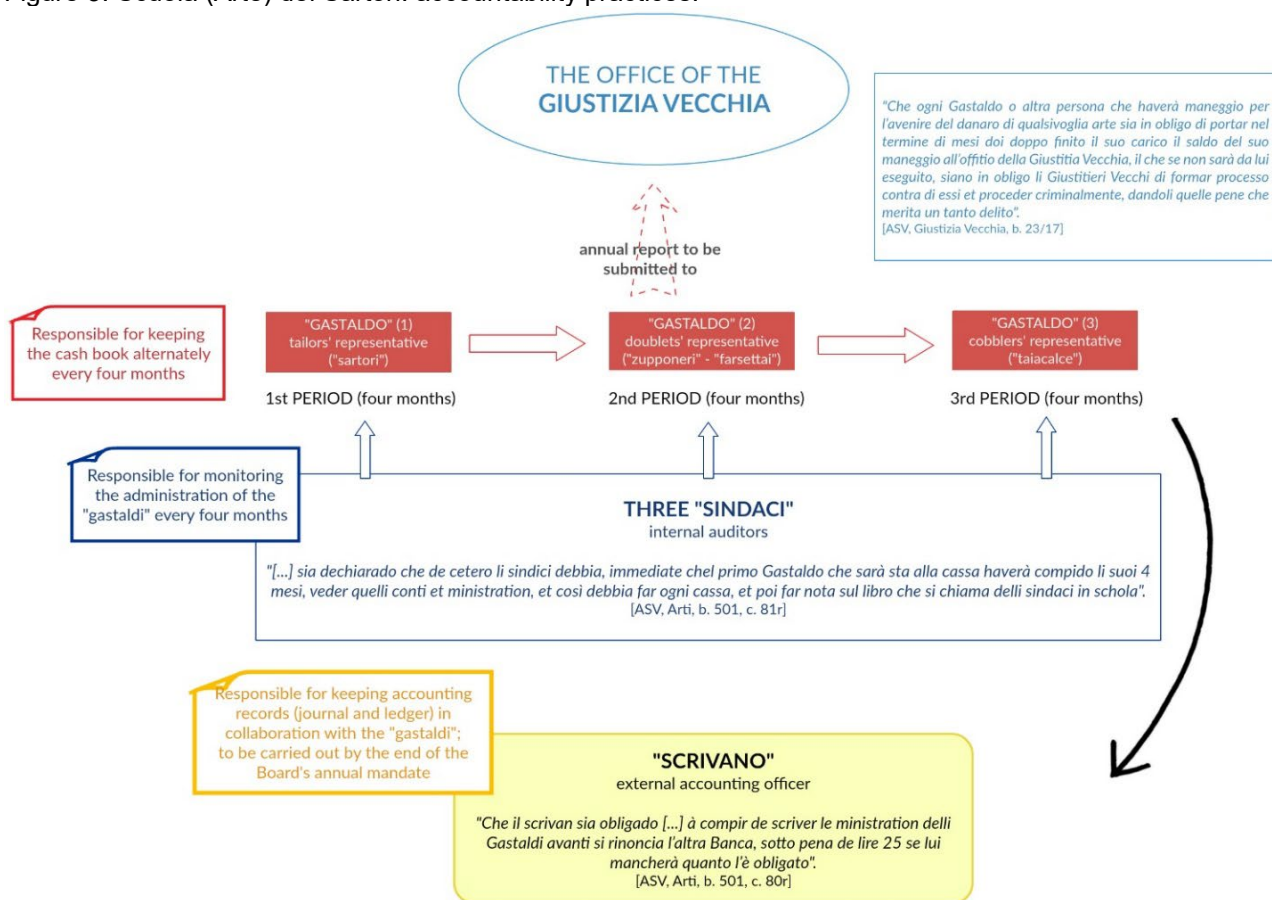
<sup>81</sup> ASV, Arti, b. 501, c. 80r.

who had the specific assignment to review the accounts and verify the general administration of the *gastaldi*, as soon as they had accomplished the four months of the treasurer's office<sup>82</sup>.

The *scrivano* was in fact the proper accounting officer, non-guild member and salaried. He was responsible for "completing the accounting process in collaboration with the *gastaldi*", carefully posting all income and expenditure in appropriate registers, presumably the journal (*zornale*) and the ledger (*quaderno*). This practice had to be accomplished by the end of the *Banca's* annual mandate, so that accounting records would have been in order before new elections were held<sup>83</sup>.

According to the statute, the *gastaldi* were required to submit to the *Giustizieri Vecchi* an annual report on the administration of the *Scuola*. However, at the beginning of the seventeenth century, some episodes of misconduct and negligence from the *gastaldi* of all the guilds in general emerged. The chief officers were responsible of "having affected the wealth" they were required to administer; furthermore, "by pretending they had not the accounts validated [...], it has been months and years and they have not closed the books yet"<sup>84</sup>. This behaviour made it necessary to restore some rules. The *gastaldi*, no later than two months before the end of their annual term, were obligated to appear before the office of the *Giustizia Vecchia* and report the balance of the accounts; otherwise, criminal sanctions or other severe penalties would have been applied to them.

Figure 3. Scuola (Arte) dei Sartori: accountability practices.



## 6. Discussion

In this study we set out to explore the issue of accountability for social services through a historical lens, focusing on the context of the sixteenth century Republic of Venice. At that time, the Republic of Venice was sustained by a capillary network of large, small, and sometimes micro social institutions that were providing care and social services of various kinds to all layers of the Venetian population.

<sup>82</sup> Ivi, c. 81r.

<sup>83</sup> Ivi, c. 87r. The original excerpt is reported in *Figure 3*.

<sup>84</sup> The original excerpt is: "[...] doppo haver intaccato il danaro, che di ragione delle loro arti li perviene nelle mani, comparono con somma sfacciatezza davanti la Giustitia, et sotto colore (= finzione) di non haver fatto legitimare i suoi conti, portano tanto il tempo in lungo, che li mesi et anni restano senza saldarsi li loro maniggi [...]. L'anderà parte che ogni Gastaldo o altra persona che haverà maneggio per l'avenire del danaro di qualsivoglia arte sia in obbligo di portar nel termine di mesi doi doppo finito il suo carico il saldo del suo maneggio all'offitio della Giustitia Vecchia, il che se non sarà da lui eseguito, siano in obbligo li Giustitieri Vecchi di formar processo contra di essi et proceder criminalmente, dandoli quelle pene che merita un tanto delitto [...]". See the decree dated 17 June 1617 in: ASV, Giustizia Vecchia, b. 23/17: *Filza di terminazioni et atti della Conferenza e del Collegio delle Arti*.

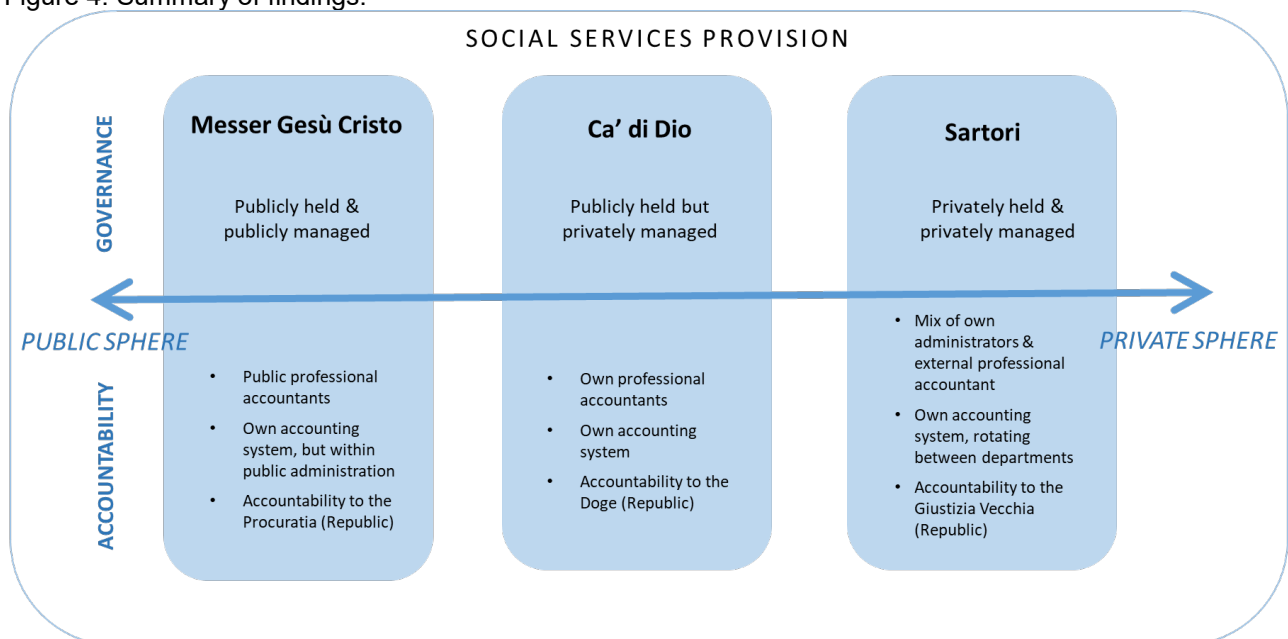
The public interest was not neatly separable from the private or the devotional one, as it is today, and hybrid organizing was the rule, rather than the exception, in a sense. This made Venice an interesting context in which to explore aspects related to hybrid organizing.

We analysed three cases of entities that were active in some form of social service provision at that time (namely: *Messer Gesù Cristo*, a hospice for retired sailors; *Ca' di Dio*, a hospice for poor women; *Scuola (Arte) dei Sartori*, a confraternity for mutual and corporative interests for tailors).

We found that the three cases corresponded to three different shades of hybridity in social services provision, and to three distinctive governance settings: in a continuum between a rather public sphere and a rather private sphere, *Messer Gesù Cristo* can be positioned towards the public edge, as a publicly founded and essentially publicly managed entity; *Scuola dei Sartori* can be positioned towards the private edge, being established by private initiative and being privately managed; *Ca' di Dio* can be positioned rather in between, in that it was publicly founded and somewhat publicly owned, but managed in a regime of substantial autonomy.

In our exploration of the accounting system, to reconstruct the accountability practices that were in place in the three cases, we found evidence of rather elaborated accounting systems as a whole. In particular, *Messer Gesù Cristo* relied on various professionals with bookkeeping roles, all directly linked to the public offices of the Republic (public officers); it had an elaborate double-entry bookkeeping system, as well as an annual reporting system, which seemed essentially used for external scrutiny and accountability to the Republic (via the *Procuratia* office). Although led by a Prior appointed by the Republic, *Ca' di Dio* relied on its own professional accountants and its own internal accounting system, including annual reporting, for both internal control and public accountability purposes, directly reporting to the Doge and the Ducal Council (the head of the Republic). Finally, the *Scuola dei Sartori* had a peculiar system of departmental administration, composed of the three *gastaldi* in charge of the activities and the accounts of different sections of the guild that in turn had to secure the financial viability of the guild as a whole. This entity relied both on the *gastaldi* for the care of the departmental cash accounts, and on an external professional accountant for the overall bookkeeping practices, for issues of both internal accountability and coordination between the three sections of the guild, and external accountability to the Republic (via the *Giustizia Vecchia* office). In this latter case too, then, despite the essentially private nature of the initiative, a system of external scrutiny and of accountability to the Republic was in place. These findings are illustrated in *Figure 4*.

Figure 4. Summary of findings.



## 7. Conclusion

Overall, this study contributes to the literature on hybrid organizing in two main ways. First, these three historical cases add some nuances to the debate on hybrid organizational forms. The literature on hybrid organizations has devoted a great deal of attention to investigating the various organizational arrangements that hybrid organizations can take (Santos et al., 2015), identifying the two main trajectories of public entities that partly privatize in various manners (Evers, 2005; Reay and Hinings, 2005; Christensen and Laegreid, 2011), and of private companies that integrate social values, becoming social enterprises (Battilana et al., 2012; Haigh and Hoffman, 2012; Mair et al., 2015). In this study, we uncovered different “shades of hybridity”, that is three different ways of organizing for social services provision at the crossroads between devotional,

public and private spheres, all closely interlinked. A first contribution, therefore, is showing that hybrid organizing for social services is an ancient phenomenon, and not the result of recent trajectories, that it is probably intrinsic to the field of social services for the multiple spheres and demands that these services bring about, and that it entails different, even creative, ways of governance, that go beyond the typologies covered by the literature (Santos et al., 2005).

Second, these three historical cases can tell us something about the importance of accounting and accountability in enabling hybrid organizing (Hyndman and McDonnell, 2009). As we saw, the three entities are differently hybrid; they are differently organized to respond to similar societal challenges, such as care, mutual assistance and poor relief, and they are more or less intertwined with the public administration (however present). Nevertheless, they all shared similar practices of accounting and of internal and external accountability, which were clearly well established, quite sophisticated and definitely central to the administrative discourses. In other words, we note that, surprisingly, the accounting practices were rather homogeneous across the entities, notwithstanding the differences in their origins and governance structures. This emphasis on accounting and accountability practices can be explained considering that, as also noted by Sargiacomo et al. (2018), the sixteenth century Republic of Venice was permeated by a very well-developed accounting culture, also beyond merchants and businesses, reaching small and sometimes micro realities involved in the social care, as in our cases. Despite their size and relatively limited resources, all the entities under scrutiny devoted significant effort in the accounting and accountability practices, employing increasingly professionalized figures with a role in bookkeeping and reporting.

Moreover, the high investments in accounting and reporting can also be seen as indicative of the importance of such instruments in balancing the possibly conflicting demands that impact on hybrids (Lusiani et al., 2019). We conjecture that this can reflect the inherent strength of the methods based on double-entry bookkeeping, that allowed to accommodate the varying needs descending by the different path of hybridization in a rather stable framework. In the three cases, the accounting activities were performed by accounting professionals with different roots and the reports were directed to a different main stakeholder, but all employed the same accounting tools and methods within a recognisable frame.

This is possibly the bottom-line implication of this study, for the present too. Regardless of the hybrid form, the trajectory, and the different stakeholders that an entity has, hybrid organizations operating in the social services need to be solid in their accounting and accountability systems, as a crucial tool that may enable managing such complex services and their multiple demands.

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