ROUTLEDGE NEW WORKS IN ACCOUNTING HISTORY

Accounting and Food

Some Italian Experiences

Edited by
Luciano D'Amico, Roberto Di Pietra
and Massimo Sargiacomo

ROUTLEDGE

Accounting and Food

The interrelations between accounting and food have been hitherto neglected at an international level. This regret is particularly meaningful with regards to Italy, where ‘Food’, besides being a physiological need to satisfy, is one of the main pillars of the ‘Made in Italy’ industry, and the so-called Italian lifestyle, which has become a part of the popular culture.

Accounting and Food seeks to explore the accounting, business and financial history of some of the most prestigious Italian food producers. Moreover, given that ‘Food’ has been at the center of production and trade throughout the history of mankind, food production and commerce will be investigated from the critical angles of accounting, accountants and merchants. Relatedly, the interconnected history of the food fairs and expositions of the major Italian trade centers will be also unveiled.

Accounting and Food examines the role of accounting, accountants and merchants in food production and international trade (e.g., grain, wine), and considers the history of food producers, paying particular attention to the role played by women entrepreneurs over time.

Finally the book explores the interrelations of accounting, food and state, local authorities and social institutions, in particular insofar as these latter institutions were involved in the political economy, regulation, allocation and distribution of food to populations and societies.

Accounting and Food will be of particular interest to researchers and scholars in the field of accounting history but also to those working in the areas of regional development, regional economics, food and sociology and other related disciplines.

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Foreword

When we thought about the idea of this volume, and the preliminary organization of a workshop held in Milan on June 13, 2015—during the Expo Food Fair—we had the perception that in the accounting and accounting history literature, there was a general paucity of research on the interrelations between accounting and food. The first thing that came to our mind was that the history of searching for food, as well as bartering, record-keeping, and market transactions, coincided more or less with the history of humankind. In prehistoric times, the act of counting and enumerating was closely associated with the allotment of animals captured or killed as a result of hunting and fishing activities and the operation of markets for food products. In this sense, sets of stones, legumes, knots in ropes of different color and length, or engravings on pieces of wood or bones were used as counting and recording devices (Besta, 1910, 414). For the ancient Mesopotamian and Egyptian civilizations, the object of account and enumeration, often reported on clay tablets and tokens (e.g. Schmandt-Basserat, 1981a, b), was often the trade of goods (Ezzamel, 2012) related to food (Melis, 1950, 133; Ezzamel, 1994, 221; Ezzamel and Hoskin, 2002, 333). Similar practices emerged along the "Spice Road" and the trade between historical civilizations in Asia, Northeast Africa and Europe, which began to flourish in the fifteenth and sixteenth centuries (likewise, the 'Salt Road' during the Roman Empire). Indeed, whilst scholars have shown that throughout history accounting data has concerned transactions related to food (Melis, 1948, 33; Coronella, 2014), there is still much to say about the history of food, markets, merchants and recordkeeping. Such connections have been explored only with regards to very few merchants, as, for example, Fabio Besta has done for the well-known Jachomo Badoer (Peragallo, 1977, 1981) and the Barbarico family ledgers (Sargiacomo, Servalli and Andrei, 2012).

If we think that the above economic relationships are worthy of deeper study, so are the relations between food culture and accounting in different societies. Undoubtedly, accounting records contain events, values, meanings, symbols and traditions connected to food. Bookkeeping "codifies" those stories according to the accounting systems and methods adopted. The knowledge of those systems and methods enables us to decode and narrate such stories after centuries have gone by, passing on to the present the original cultural content related to the food object of those records (Catturi, 2003). Accounts and accounting not only incorporate the memory of the specific administrative fact that they intend to narrate but also the value system of the same period. Possessing the knowledge that allows the decoding of the cultural characteristics reflected in accounting (that is to say, in its objectives, theoretical foundations, logic of redaction, mechanical functioning) enables us to go back to that moment and interpret it through its cultural characteristics (Catturi, 1995).

In addition to being the means for satisfying basic nutritional needs, food has represented for centuries one of the most vivid expressions of human cultures, that is the specific cultures that animate and characterize the populations and the particular human communities at all times and geographical areas. Food is a universal and essential aspect of human existence. Life without nutrition cannot be conceived, and food is central as a focus for communication, sociability and conviviality. Being omnivorous (thus not specialized in the type of nutrition they consume), humans experience towards food on the one hand, a natural form of Neophobia (that is to say, of fear of eating an unknown substance) and on the other hand, a natural form of Neofilia (that is to say, of desire to taste new flavors). In this dynamic between Neophobia and Neofilia, human beings anchor their choices about food in a cultural influence based on traditions, that is on the experiences and knowledge accumulated and handed down over time (Rozin, 1976). Food is, therefore, a cultural vehicle that spans space and time; it is able to be, at the same time, global and local, that is to say an international cultural landmark but also an element related to a specific territory and its geophysical and microclimatic features (Counihan and van Esterik, 2013).

Food is a cultural factor both when it is referred to as a specific product and when it is referred to as the process that led to its production, and thus realization, preservation, ripening, maturation, aging, etc. Food is culture because in a product it is possible to find the elements, also symbolic, that characterize a certain cultural environment, with the related moments of fruition and aggregation of people (Fernandez-Armesto, 2010). Food is culture because in the process that leads to its realization it is possible to identify the underlying (economic and social) human activities, from the ancient and primordial (haunting, fishing and harvesting), to the agricultural, handicraft, manufacturing, industrial and commercial. Food as a cultural container is one of the first economic goods to become the subject of economic activities and, therefore, the subject of the most ancient forms of accounting records. Food can be recognized, thus, as a "cultural container" that contributes to the formation of culture and, to some extent, of the identity of a certain community of individuals, whether they are organized in a single family, tribe, clan, religious group or ethnic group (Montanari, 2006).

One of the most startling examples of the cultural significance of food is provided by "pasta", whose consumption and production origins go back several millennia (Houyuan, Xiaoyan, Maolin, et al., 2005), and whose products, like macaroni, vermicelli and lasagna, have more recently entered the global Anglophone dictionaries, thus penetrating international lifestyles, and becoming a cultural symbol of well-being, celebration and hospitality. Therein, it is interesting to note that the plea raised by Anthony Hopwood to study "accounting and everyday life" (1994) has already triggered several works by different authors on the interrelations between accounting and culture. Seminal studies have investigated the relations between accounting and the movies (Beard, 1994; Jeacle, 2009), the fashion industry (Jeacle and Carter, 2012), the household engineering and budgeting (Walker, 1998, 2003), and the beauty industry (Jeacle, 2006), as well as whisky as a part of popular culture (Jackson, Paterson, Pang, and Scarparo, 2012). Nevertheless, despite such wealth of research, there remains much to be said on the intersection of accounting and the cultural aspects of food production and consumption.

Another potential research avenue connecting food and accounting is the agri-business industry. Agriculture accounting (e.g., Paolone, 1990; Paolini, 2000) was and still is an under-investigated field of research. Too much time has passed since the publication of the paper in *Abacus* by John Freear on Robert Loder's on farm accounts (Freear, 1970). There are few publications among the generalist and specialist accounting history literature on accounting and agricultural production (e.g., Carnegie 1995, Juchau and Hill, 1998; Macve, 2002; Ji, 2003; Bryer, 2006). The paucity of extant research, which inspired the recent special issue on "Histories of accounting and agriculture" in *Accounting History Review*, suggests a possible research avenue on the accounting, business and financial history of food-agribusiness industry producers. Indeed, glancing through the accounting and accounting history literature, with the exception of the much analysed brewing industry (e.g, Clarke, 1898; Corran, 1981; Gourvish, and Wilson, 1985; Thornton, 1913; Quinn, 2014), show us that there is a need for further research.

The last, but not least, future strand of research that we see is the interplay between accounting and the role played by the state, politics and local authorities in the broad government and administration of food for the sustainability of populations. Admittedly, a major strand of Foucauldian-supported accounting research has been associated with the "governmentality" frame (Foucault, 1988, 1991), which has underpinned seminal studies focused on the public sector (e.g., Miller, 1990; Miller and Rose, 1990). In this context, if we think that each year there is a World Food Exposition (in 2016 it will be held in Russia), whose food related topics are also partially linked to economic life and the sustainability of populations, this invites both historical and contemporary studies on the interplay between accounting and the roles played by state, regional and local governments to deploy effective politics on food-related experimentations, production, cultivations, calculations, administration and trade. In this context, only very recently seminal studies have appeared which explore related topics. Indeed, Walker (2014) highlighted that accounting featured prominently, at diverse levels of government, in what has been identified as the most significant attempt to address rural poverty in 1930s–1940s American history. At the same time, he revealed the role of accounting in an attempt to preserve an ideal (ruralism) and an institution (the family farm) as central to the American way of life (2015). Despite the emergence of such seminal studies in agriculture and rural related studies, food will feature significantly on the agendas of politicians and international organizations in the future, and we think that the accounting community has an important contribution to make to debates, especially in so far as they emphasize the role of government in food production, distribution and consumption and its role in rural poverty alleviation, sustainability, and the feeding of human beings across the globe.

With the above premises, this volume has sought to answer, even to a miniscule extent, to the above highlighted research agenda. The contributions we propose in this book aim to stimulate the debate in and around accounting and food. All the chapters in this volume refer almost completely to the Italian context. All the "stories" we have related on accounting and food cover a broad spectrum of periods from the sixteenth to the twentieth century. Among the chapters, we have included histories of entrepreneurs, merchants, families, companies, non-profit organizations, religious institutions and also various kinds of foods such as cereals, pasta, rice, wine, beer, etc.

Notwithstanding this multiplicity of histories, and considering the earlier illustrated research avenues to date uncovered or not fully explored in the existing literature, we have been able to group the seventeeen chapters in three sections. The first six chapters are grounded on the specificity of a food "industry" and will deal with the accounting, business and financial histories of food companies. A second group of chapters is centred on "Society and Culture" , which is the main background to which is anchored the story related by the authors on the linkages between accounting and food. In the third group of chapters, the focus is on the interrelations between accounting, food and "State, Politics and Local Government".

Among the six chapters that refer to a specific food industry, we have included a study on the contexts, organization and accounting practices of the brewers Birra Peroni. The aim of the authors (Antonelli, D'Alessio and Cafaro) is to highlight the strategic responses and accounting system of one of the most important Italian brewers between 1896 and 1946. By applying "New Institutional Sociology" to a private company change, the manuscript shows the importance of change and the establishment of accounting rules and routines in legitimising and corroborating the company's strategies in response to environmental pressures and the building of a corporate institution and its operational approach.

Cantino, Pollifroni, Cortese and Longo in the subsequent chapter examine the branding strategies and accounting in the wine production of Fontanafredda (1858–1932). The objective is to understand, through the analysis of accounting sources, the results of successful strategies or bad practices during the period under observation, perceiving dynamics and consequences of company's choices in its lifecycle.

In the third chapter, the authors (Consorti, D'Amico and Sargiacomo) cover the neglected history of the pasta industry, providing a longitudinal investigation of the business history of a well-known Italian pasta producer—De Cecco—focusing the analysis on the 1886–1955 time span. The chapter first highlights the early origin of pasta as popular culture, and then it identifies the key choices that confronted the senior management of the this successful Italian extra-refined pasta producer. Finally, it addresses a tentative analysis of the internal business and production management, at the same time exploring the ways in which the general partnership, since before World War I, had already organized its sales and distribution management both in Italy and well beyond the national borders.

The main goal of the study in Chapter 4 is the genetic and evolutionary analysis of the company Birrificio Angelo Poretti—Carlsberg Italia within the brewery industry in Italy over the period 1877–1980. In this case, the authors (Doni, Frausin and Gasperini) adopted a longitudinal thematic analysis with the aim of understanding how the content of the documents changes according to the different institutional settings experienced by the company.

In the fifth chapter, Rubino, Mazzotta and Veltri address the call for a contextualized and interdisciplinary approach to analyse the Amarelli accounting practices. Giving relevance to the logic of the practice, they have adapted Bordieu's framework distinguishing between contextual and firm-specific factors to investigate which factors more greatly affected the way in which Amarelli held its accounts.

Magli and Nobolo focus their attention on the features in organizational models, administration and accounting systems at Caffarel from 1900 to 1979. Through an analysis of the innovations and changes in the habits and customs over time, this investigation offers some reflections on the company's ability to achieve excellence in this industry. The conclusions show that the company's success was mainly due to entrepreneurial spirit and an ability to adapt to environmental and social changes.

In the second sections of this volume, we grouped seven chapters in which the focus is on the relevance of "Society and Culture".

This is the case of the study in Chapter 7, in which the authors (Andrei, Balluchi, Furlotti, Marchini and Tibiletti) have related the history of the Parma Ham Consortium. This study,drawing on the financial statements and other documents disclosing accounting and governance matters, highlights the main elements that have characterized the evolution of the role played by the Consortium and the impact it has had on the production and sale of Prosciutto Parma.

Chapter 8 is on the "herstory" literature. Bellucci, Mari, Picciaia and Terzani analyse the role played by Luisa Spagnoli in the development of the world famous Perugina chocolate company. This study aims to highlight Spagnoli's entrepreneurial characteristics: how and why she developed these characteristics despite the adverse social context and the dominant culture in the period, focusing on one of the most interesting periods in Perugina's history (1924–1935).

In Chapter 9, Tiziana Di Cimbrini compares the accounting system of the storehouse of Pinerolo workers in the late nineteenth century to that of its parent organization, the mutual aid society of Pinerolo workers (1864–1906). She explores the power of the logical food-health combination to affect the accounting system of an organization, focusing on different competitive isomorphic pressures This author also compares the same storehouse to that generally used in the industry of consumer cooperatives, under the hypothesis, consistent with previous literature, that the isomorphic pressure exerted by the parent organization is prevalent.

The tenth chapter is on the role played by English merchants in Sicily in the nineteenth century. Benjamin Ingham was the most successful merchant and Vincenzo Florio learned from him how to become a successful entrepreneur. In this chapter, Di Pietra highlights evidence of the business relationship between Ingham and Florio and the characteristics of the Ingham business accounting system and practices. Ingham has exported Marsala wine throughout the world and has imported accounting practices to Sicily the British accounting environment.

In Chapter 11, Arianna and Simone Lazzini examine the different forms and methods by which the Sarzana Cathedral Chapter managed its properties and privileges in the eighteenth century. The aim of the study is to highlight the relationships between the clergy and the rural world in the seventeenth and eighteenth centuries.

Chapter 12 concerns the D'Agata Company, a business enterprise that originated in Catania in the first half of the nineteenth century and developed in the last century in Avola (Siracusa), becoming one of the leading companies in the production of almonds. The authors (Pulejo and Centorrino) aim to understand how this firm worked from 1939 to 1956 and why, after having established business relations all over the world and having received positive results as a supplier of major agribusiness companies, this firm suddenly declined.

In Chapter 13, the authors (Avallone, Zanini, Ramassa and Quagli) analyse the original accounting records of Nicolò Di Negro, a Genoese grain trader operating as a commission agent in the second half of the sixteenth century. This study puts the observed accounting practice into its historical perspective and shows how an ancient "agency relationship" translated into accounting terms. The analysis also reveals the combined nature of the accounting approach used by Nicolò, as a mix of cash and accrual accounting, and the authors seek to demonstrate that this approach was functional to Nicolò's objective to prove his honesty and trading capacity to his principal.

The third section of this volume includes four studies based on the intersection between accounting, food and "State, Politics and Local Governments".

In Chapter 14, the authors (Dell'Osa and Lippolis) investigate the main environmental and social pressures that influenced the operations of the merchant companies of the Republic of Ragusa (today Dubrovnik) in the second half of the sixteenth century. Then, through the analysis of the accounting books of the Stefani company, much attention has been paid to the importance of the diffusion of the double-entry technique in the Balkans, and to the fact that the accounting technique—extremely advanced and sophisticated in the context of the Italian Renaissance—had induced a spontaneous process of imitation among merchant companies in Ragusa.

The authors (Magliacani and Pepe) of Chapter 15 have studied the case of the "Azienda Annonaria di Vigevano" (1915–1920). Their aim is to extend knowledge on the relation between accounting and the state during that period in order to demonstrate how food accounting reflected and created the socio-economic and political environment.

In the sixteenth chapter, the authors (Servalli and Gitto) explore the case of the Bergamo Municipality during the period of the Venetian domination, considering the sixteenth and seventeenth centuries. The control on cereals, exercised by the Cereals Board, was investigated adopting the Foucauldian "governmentality". In the light of this framework, the contribution unveils how accounting operated in its role of technology of government offering the municipality a macro- and micro-knowledge for reshaping actions.

In Chapter 17, the authors (Zuccardi Merli and Bonollo) point their attention on the Ente Nazionale Risi (National Rice Institution), a key public organization established to support policies for the Italian rice production. This study aims to analyse how the state monitored the activities of Ente Nazionale Risi in the 1945–1980 period by highlighting the role played by the Supreme Audit Institution (SAI), through the examination of audit reports and its regulatory framework.

They way in which we decided to group the studies included in our volume represents just an example of the richness and the narrative elements that are possible to get from the relationship between accounting and food. Several other stories are waiting to be identified, examined, related and categorized adopting different perspectives. There is a world that is waiting to be discovered and studied. This book is a first move in this direction, but much more can be done in the near future, especially in terms of comparisons between different countries within same or similar observation periods.

Being at the end of the publication process, we wish to thank the forty-five authors who have enthusiastically joined us in this scientific project, participating at the "Accounting and Food" Milan Conference of June 2015, and reviewing papers and providing feedback for each other in a cooperative and stimulating academic community. In a related manner, we acknowledge the helpful and generous support provided by our colleagues Tiziana Di Cimbrini and Luca Ianni in order to achieve the homogenization of the content of the volume to the publisher templates and guidelines, as well as to complete the comprehensive and exhausting proofreading of this book.

Now we have finished working on this volume. Let us think about the next one!

17 January 2015

Luciano D'Amico   Roberto Di Pietra   Massimo Sargiacomo

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1 "I Will Be Your Beer!" Contexts, Organization and Accounting Practices of Birra Peroni

An Institutional Perspective (1896–1946)

Valerio Antonelli, Raffaele D'Alessio and Emanuela Mattia Cafaro

INTRODUCTION

In Italy, accounting history literature has very rarely dealt with the food industry, despite Italy being known in the cliché that is most popular outside its boundaries, as the "home of pizza and spaghetti" (i.e., centuries-old cooking, food and winemaking traditions).

The food industry covers a wide range of areas, addressed herein as an industrial food and beverage-making process in which Italian products are unrivalled: pasta, cheese, chocolate, liquorice, sweets, olive oil, wine and champagne. Of such industrial products, one of those that may be most relevant to accounting history is certainly beer. In Italy, the "brewing culture" only caught on in the late nineteenth century and especially in the twentieth century, as it had to compete with the centuries-old wine-drinking tradition. Therefore, brewers had to understand and adapt to the environment to assert their rights and prevail over their domestic and international competitors. From this perspective, this chapter will look into the strategies and accounting practices adopted by Birra Peroni, a company that sells one of Italy's most popular beer brands, mainly known for its TV commercials on "Carosello," a popular prime-time advertising show that was broadcast for many years on Italian State television after the Second World War.

Founded in 1846 in Vigevano, Birra Peroni moved to Rome in 1864 and then gradually grew, peaking at the turn of the century when it took over a number of beer and frozen food companies. After the First World War, which deprived the company of its best engineers—German ones, from the enemy country—and under the Fascist regime, the new company was the first to concentrate its businesses. Over those years, it expanded its productive capacity and opened three plants, in Bari, Naples and Livorno. With the Second World War and Allied occupation, Birra Peroni came into contact with U.S. tastes and technology, so it changed its formulas and plants accordingly. Birra Peroni enjoyed prosperity after the Second World War and the following two decades, spurred by Italy's economic miracle. Finally, in 1988, it was taken over by the multinational corporation Danone.

Of this 170-year history, we have cut out the middle—from 1896 to 1946—not only for its time-defining momentum but also because that was the time the company produced the greatest (and sometimes the only) archival evidence of its accounting system. In the period covered by this chapter, the accounting system went hand in hand with the company's strategic response to environmental pressure, especially when it introduced cost accounting and reporting systems in its Italian plants and changed the corporate financial reporting system. This eased the institutional work required to build the company's identity and strengthen the institutional approach that the organisation was beginning to embrace.

The purpose of this chapter is to contribute to accounting history literature in several respects:

1. It provides a picture of the history of the context, the response strategies and the institutional dynamics of one of Italy's most important food companies.
2. It adds archival evidence to the many other papers that have already been written about the brewing industry, very popular in the United Kingdom.
3. It applies new institutional sociology (NIS) to private companies, which is not the favourite domain of this approach, as has been done before, with another Italian company, by Sargiacomo (2008).
4. It shows the importance of change and the establishment of accounting rules and routines in legitimising and corroborating the company's strategies in response to environmental pressure and the building of a corporate institution and its operational approach.

The chapter is organised as follows. The second section describes the research method, based on a literature review of accounting history studies in brewing, outlines a NIS-based theoretical framework and describes the main primary and secondary sources for the chapter. The third section reviews the life of the company, briefly as to the first (1846–1896) and third (1946–1996) half-centuries, and more extensively as to the second one (1896–1946). The fourth section is focussed on Birra Peroni's accounting system, its organisation, its change and its role, from our theoretical perspective. The last section offers conclusions, summarises the results and reveals the limits of the chapter and points to the potential developments thereof.

RESEARCH METHOD

Literature Reviews

In Italy, the food industry has been all but forgotten by Italian-language accounting history papers (Capellaro, 1996; Cavazzoni, 1998; Mari et al., 2008). With the exception of all chapters published in this volume, Italian papers published in international refereed journals have neglected this industry too.

This is not the case with international economic history, business history and accounting history literature. There are very many, and varied, historical papers about food and beverage, and they cover several countries in Europe, America, Asia and Oceania. In this vast scenario, attention may be focussed on papers that specifically deal with accounting history in the brewing industry. Such papers may be divided into three groups.

The first group is that of textbooks and articles published at the time between the late nineteenth century and the Second World War. This group provides an extremely interesting portrait of accounting practices in the brewery industry as reported by the current affairs press of the time (Clarke, 1898; Harris, 1899; Lanham and Northcott, 1906; Allen, 1912; Thornton, 1913; De Payer, 1916; Goettsche, 1934; Hamilton, 1939), as well as a helpful secondary source (Mutch, 2008).

The second group of papers is about the "strange case" of brewing, nationalised in the UK during the First World War, as strategic for the British Army, then privatised only 60 years later (Talbot, 2002, 2005a, 2005b, 2007).

Finally, the third group of papers reviews the accounting systems adopted and developed by the world's key breweries (Wilson and Gourvish, 1998), such as Guinness (Quinn, 2014; Quinn and Jackson, 2014), as well as breweries in the United States (Stack, 2000; Walter et al., 2014), Canada (Felton and Mann, 1990), Spain (Moreno, 2011; Moreno and Càmara, 2014), Australia (Wilson and Shailer, 2007) and Britain (Corran, 1981; Gourvish and Wilson, 1985; Mason, 1992; Talbot, 2006; Higgins and Verma, 2009).

Multiple approaches and issues are addressed, but they are all focussed on the brewing industry. They are also similar in quite a few respects, which are also relevant to this chapter, such as market and production issues, the relationship between beer and the national culture and the complexity of the accounting systems, especially cost accounting.

Theoretical Framework

The theoretical framework of the chapter is the aforementioned NIS. The research perspective, based on the institutional features of organisations, relative to their context on the one hand, and developments in multiple decision centres on the other hand, began over 30 years ago (Meyer and Rowan, 1977; DiMaggio and Powell, 1983; Scott, 1987; Zucker, 1987; Powell and DiMaggio, 1991).

Today, the new institutionalism applied to sociology and organisational research is best represented as an extended family of scholars who share a broadly defined theoretical approach. Within this framework, researchers differ in their conceptualisation of institutions (specific legal or resource relationships versus a wider culture), the focus of causal arguments (top-down versus bottom-up) and the focal feature of organisations (formal structures versus practices and behaviour) (Greenwood et al., 2008; Powell and Bromely, 2015).

We particularly refer to institutional work, that is, examining the practices of individual and collective players aimed at creating, maintaining and disrupting institutions (Lawrence et al., 2011); institutional approaches, defined as the socially constructed, historical pattern of material practices, assumptions, values, beliefs and rules by which individuals produce and reproduce their material subsistence, organise time and space (Thornton and Ocasio, 1999); and strategic response to institutional pressure, classified into acquiescence, compromise, avoidance, defiance and manipulation (Oliver, 1991). These three concepts, and their related theories, help us explain the organisation and entrepreneurial behaviour of Birra Peroni over time.

Within the institutional framework, management and accounting scholars face many problems concerning the way organisations adapted to cope with external pressure and to reduce variety in knowledge, routines, techniques and accounting systems as part of their structures (Scott, 1995; Covalenski et al., 1996; Abernethy and Chua, 1996). At the same time, many forces push enterprises to adjust to the outside world (Goodstein, 1994). Finally, the legitimacy of accounting tools or innovation comes from experiences, rules or values shared by a community of professionals or scholars (Covalenski and Dirsmith, 1988; Carpenter and Feroz, 2001); at the same time it bolsters the image and reputation of the organisation (Carruthers, 1995). One of the most influential patterns of research based on the institutional approach attempts to explain the ways, forces and the shapes connected with stability (Granlund and Lukke, 1998; Granlund, 2001; Lukka, 2007) and change in management accounting (Burns and Scapens, 2000; Brignall and Modell, 2000; Hussain and Hoque, 2002; Siti-Nabiha and Scapens, 2005; Seal, 2006), as well as financial accounting and financial reporting systems (Ansari and Euske, 1987; Mezias, 1990; Greenwood and Suddaby, 2006; Tsamenyi et al., 2006; West and Carnegie, 2010; Goretzki et al., 2013).

As to accounting history research, NIS is applied especially in order to explain accounting change. Most cases refer to State-owned firms, such as the Spanish monopolies in the eighteenth century examined by Carmona et al. (1998), Carmona et al. (2001) and Núñez (2002); Japanese aviation between the world wars, investigated by Noguchi and Boyns (2012); the Japanese local government in the last 30 years by Yamamoto and Noguchi (2013); public sector organisations, such as the Portuguese Royal Treasury in the eighteenth century, analysed by Gomes et al. (2008); and finally private firms, with the contributions of Ahmed and Scapens (2000) on the evolution of cost accounting practices and Sargiacomo (2008) on the history of the Italian firm Brioni after the Second World War.

Sources for the Chapter

This chapter is based on many primary and secondary sources. Primary sources come from the Archivio Storico Peroni (Peroni's historical archives), located in Rome, Via Birolli 8, whose evidences were inventoried and listed in Brignone (2001). Our sources consist of the articles of the association (1898) and all account records made available by the firm: annual reports (1900; 1907–1920), a journal (1903), preparatory documents to the annual reports (1915), a ledger (1942), a report on the Naples plant (1929), a report on production management (1929), a memorandum on the Bari plant by Alberto Canali (1925–1932), revenue and expense reports on the Bari and Naples plants (1933), a memorandum on the Naples plant (1933) and the 1934 financial statements of Società Toscana Paszkowski and the beer- and malt-testing sheets of Società di Livorno (1933). No account records are listed in the official archive list with reference to the period 1846–1896 and the period 1946–1979 (Brignone, 2001).

Secondary sources come from books about the history of the company, of brewing and of the industries in Rome, as well as a wide international literature about brewing and its accounting system, covering the period addressed in this chapter.

BIRRA PERONI: INSTITUTIONAL WORK, INSTITUTIONAL APPROACH AND STRATEGIC RESPONSE

First Period (1846–1896)

The firm Birra Peroni was established in mid-nineteenth century Italy, still divided and fighting for unity. In 1846, Francesco Peroni (1818–1894) decided to split from the shop of his father, Giovanni Battista, and set up his own factory in Vigevano (Anonymous, 2015). The reason for this choice is that there were no competing breweries in that area (Brignone, 1995). Because of this, Francesco Peroni felt he would stand a chance to expand faster and easier.

At that time, a number of events led to the unification of Italy. In 1848, an attempt was made to declare Rome as the new capital of Italy. Such attempt was thwarted by the French troops who came to defend Pius IX. Most of the troops were left stationed in Rome afterwards. The idea of boosting sales by selling to the French soldiers, who were more used to drinking beer, along with the worsening of the economic and social conditions of Vigevano, probably led Francesco Peroni to open up in a city that would soon become the economic and social hub of the new Kingdom of Italy (Corfield, 2015).

So, in 1864, Francesco Peroni opened new headquarters in Rome and founded a new company (Racheli, 1993; Milano, 1994). Francesco's son Giovanni was appointed at the helm of the new Rome premises, while the

Vigevano unit worked on for a few more years under Ercole Peroni's management. In 1896, the Lombardy-based plant was wound up once and for all, having been sold to Natale and Vandone & Compagni (ASP, 1898).

Second Period (1896–1946)

The period 1896–1946 was a time of dramatic political, social and economic change. The belle époque, the First World War, Fascism and the Second World War, in quick succession, inevitably shook up and disrupted Birra Peroni as well (Peroni, 2008).

We reviewed the events that Peroni went through in these years—the prime of its life—in an attempt to understand which strategic responses to institutional pressure made the company so successful. Figure 1.1 shows this pattern.

Economic pressure: As the First World War broke out, Birra Peroni, which had just recently merged with Società del Ghiaccio (Ice Company) and had thrived and grown in the early twentieth century, was confronted with a steep rise in brewing costs (Racheli, 1978). This increase, compounded by a

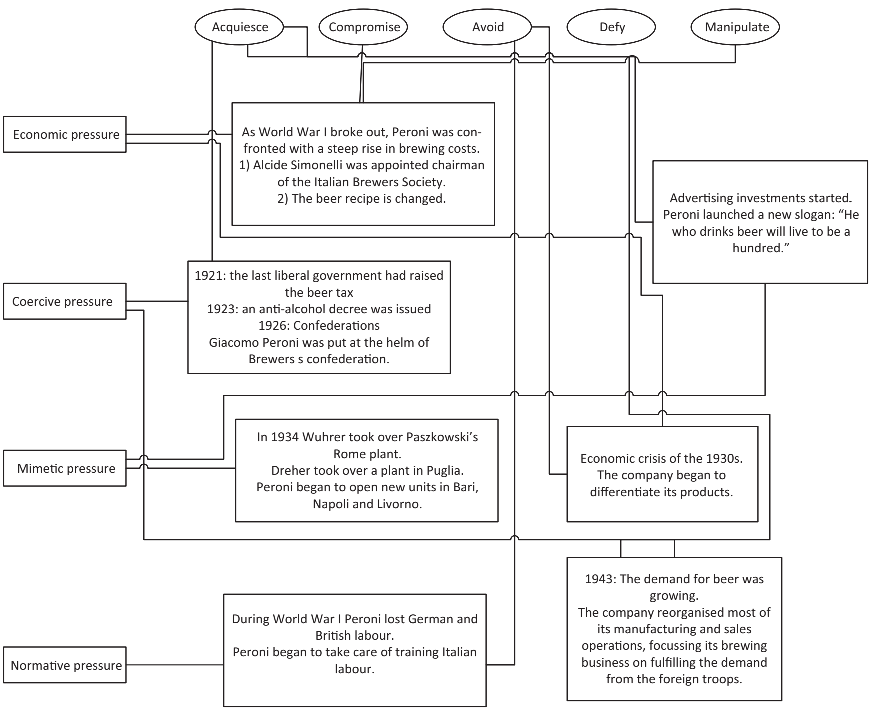

Figure 1.1 Birra Peroni's strategic response to institutional pressure (1896–1946)

Source: Brignone (1995, adapted); Sargiacomo (2008, p. 226)

50% rise in the manufacturing tax, was probably due to Italy's deep dependency on foreign exports of brewing ingredients (Colli, 1995). Italy's inadequate domestic production and dependency on foreign countries became even worse during the war, resulting in a rise in sales prices that, given the circumstances, a growing demand could not adequately sustain (Colli, 1997).

In those circumstances, the company went in two directions, adopting a strategic response that seemed to be as compromising as it was manipulative. First, the management decided to reduce production costs by changing the brewing recipe and using cheaper and more ordinary ingredients. The sugar content of the beer was reduced from 13.5 degrees to 12 degrees, and such ingredients as rice, chestnuts and figs were added to the recipe to make up for the lack of barley and malt (Brignone, 1995).

Meanwhile, by the end of 1915, Alcide Simonelli, then manager of the Rome plant with Cesare Peroni, was appointed chairman of the Italian Brewers' Society. As chairman, he negotiated exports, imports and supplies of raw materials with the governmental authorities (ASP, 1915).

Normative pressure: A rise in the cost of raw materials was not the only consequence of the First World War; another key productive factor disappeared: labour (Toscano, 2002). In those years, most of the company's labour and skilled technicians were British and German nationals. So, when the war broke out, they were inevitably called up. From then on, Birra Peroni trained Italian labour in an attempt to fill the gap left by the war (Brignone, 1995).

Coercive pressure: In 1921, the last liberal government had raised the beer tax: the tax burden rose from 3 to 4 Italian Lire per hectolitre (Colli, 1998). After 1922, the Fascist government enacted a number of rules that were somewhat detrimental to the brewing industry. In 1923, an antialcohol decree was issued. The purpose of the antialcohol decree was to reduce the number of public licences and limit the time of day during which alcoholic beverages could be bought and sold (Ponzano, 1924). Finally, in 1926, the "Confederazione generale fascista dell'industria italiana" ("Comprehensive Fascist Confederation of Italian Industry") was established to protect and rationalise the Italian industry in all respects (Colli, 1995). At this stage, the institutional change came as a sort of structural overlap, as the organisations used to working separately were forced to get together.

From then on, trade associations began to spring up to defend the interests of the different businesses. It is in that climate that the "Federazione nazionale delle industrie delle acque gassate, della birra e del freddo" ("National Federation of Sparkling Water, Beer and Frozen Product Companies") was born (Brignone, 1995). In this way, the Fascist government tried to control production and balance demand and supply by controlling the supply side. This involved a coercive reduction in a company's production volume, so as to adjust it to market requirements (Ciocca and Toniolo, 1976).

In this context, the company's strategic response may be viewed as a compromise. Giacomo Peroni, former president of the earlier Unione Italiana Fabbricanti di Birra (Italian Brewers' Union) was put at the helm of the new association. As the manager of the new association, Giacomo could act as an institutional entrepreneur and therefore bend the institutional change to his own and his company's interests. In fact, despite the need to reduce the company's production volume as imposed by the Fascist government, in his role Giacomo Peroni managed to avoid such cuts and toss them off on his competitors. This is suggested by the fact that it was precisely in those years that the company increased its production volume and sales (Brignone, 1995).

Mimetic pressure: From 1920 to 1940, all of the key brewers, especially Dreher and Wührer, began to expand in the national territory by opening new plants and taking over new units (ASP, 1933).

In the 1920s, Birra Peroni too began to open new units in order to strengthen its local leadership. The first move was the opening of a plant in Bari in 1924. That city was chosen for its strategic location in the south of Italy, in the Puglia region. The opening of the Bari plant was followed by the opening of a plant in Naples in 1929, also chosen for its strategic location (ASP, 1929).

In 1934, one of Birra Peroni's key competitors, Wührer, took over Poszkowski's Rome plant (ASP, 1934). The company's strategic response may be regarded as acquiescence, especially imitation (Oliver, 1991). This is therefore a case of mimetic isomorphism, which drives companies working in the same line of business to respond by imitating the assumedly successful ones. Actually, in those years, all leading breweries tried to strengthen their national leadership by expanding from the north to the south of the peninsula.

Once taken over by Wührer, in 1939, Birra Peroni set up a new plant in Livorno (ASP, 1934b).

Mimetic pressure: Advertisements of alcoholic beverages, especially beer, began to catch on as early as the late nineteenth century. By the end of the twentieth century, many alcoholic beverage factories had begun to make investments in advertising. In other words, they were becoming aware of the importance of making their products visible on the market (Rentini and Zanelli, 2005). This is the direction that some companies took to advertise their products, such as Fernet Branca, Cynar and other bitters producers. Birra Peroni did not want to be outdone. As early as 1929, it launched the slogan for its advertisement: "Chi beve birra, campa cent'anni" ("He who drinks beer will live one hundred years") (Rentini and Zanelli, 2005). In 1935 the company progressively increased its investments in advertising (Brignone, 1995). It was by increasing such investments that the company managed to overcome the Crash of 1929.

Economic pressure: The Crash of 1929 began to be felt in the early 1930s. In those years, the company went through an economic crisis, as did most national businesses (Ciocca and Toniolo, 1976). In an attempt to face the crisis, the company began to differentiate its products. This behaviour may be called an avoidance strategy, in which an organisation attempts to shirk institutional rules by avoiding them. In particular, an escape strategy occurs when an organisation "escapes" environmental pressure by changing its purposes and goals. In the1930s, Birra Peroni started to produce lemon soda, orange soda and a tamarind drink. These new drinks, which were in increasing demand, helped make up for the drop in the demand for beer (BAICR, 2007).

Coercive pressure: The Second World War brought back the same problems as in 1915. In fact, since the first few years of the war, there had been problems finding raw materials and labour. However, the demand for beer was growing, mainly for the troops. So, in this case, what helped the company survive was the implementation of an acquiescing strategy. The company reorganised most of its manufacturing and sales operations, focussing its brewing business on fulfilling the demand from the foreign troops stationed in Italy (Brignone, 1995).

Third Period (1946–1996)

The end of the Second World War marked a recovery for Birra Peroni, as well as the Italian economy in general. After the end of the war, the company worked straightaway to become independent of German labour and hired Italian skilled engineers, who went abroad for training courses (Brignone, 1995).

The company continued expanding in Italy, and in those years took over some key competitors. In 1952, it absorbed the Udine-based Dormisch brewery and, a few years later, the Taranto-based brewery of Nicola Raffo (Gourvish and Wilson, 1995).

In the 1960s, the company began strengthening its distribution network, which made it more easily available: first in Italy, and by the nineties the rest of the world as well. The company became a powerful international brand. The new Nastro Azzurro beer, launched in 1963, soon became a hit in 50 countries (Villa, 2011).

In 1974, one of Birra Peroni's main competitors, Dreher, was sold to the multinational corporation Heineken. From then on, Birra Peroni felt the need to have closer contacts with multinational corporations. In 1988, the company, which until then had been a family-run business, decided to sell part of its shares to I.F.I., Fiat Group's financial institution and to the multinational corporation Danone. Through this merger, Birra Peroni managed to take hold of a historical competitor: Wuhrer (Brignone, 2001).

THE ACCOUNTING SYSTEM AT BIRRA PERONI

The historical reenactment of Birra Peroni accounting systems is strictly based on the (scarce) archive evidences we found. Such evidences are scattered and some inferences are necessary in order to depict a complete scheme of the accounting mechanisms.

During the period we examined (1896–1946), the accounting system at Birra Peroni was based on double entry bookkeeping. Financial and cost accounting were integrated into one system, as was also the case at the large majority of Italian firms at this time. To this purpose, the journal (ASP, 1903) and the ledger (ASP, 1942) were adopted in order to keep records in a systematic way. The former focussed on transactions and the latter on calculating costs and determining gross profits of main products (i.e., beer, ice and snow, and beer houses).

The annual reports of 1900–1920 have been largely reviewed. In this period, the annual report was composed of a board of directors' report, an auditors' report, a balance sheet and a profit and loss account (ASP, 1900, 1907a, 1907b, 1907c, 1908a, 1908b, 1908c, 1909a, 1909b, 1909c, 1910a, 1910b, 1910c, 1911a, 1911b, 1911c, 1912a, 1912b, 1912c, 1920). An example of an annual report is provided in Figure 1.2.

In those years, the only rule for drawing a balance sheet was laid down by the Italian Commercial Code of 1882; the code did not set forth any strict rule, and said nothing about the contents and form of the balance sheet or of the profit and loss account. Articles 176 to 182 of the Code

Assets		Liabilities	
Property	1,542,305.70	Share capital	2,300,000.00
Plants, machinery and equipment	1,004,433.30	Creditors	498,911.34
Expenditures to construct plants	12,189.60	Reserves	38,211.68
Inventories	104,457.90	Other reserves	5,598.61
Receivables	266,361.44	Deposits	65,030.88
Receivables from shareholders	68,256.15	Escrows	511,168.54
Bills receivable	101,552.31		3,418,921.06
Cash	19,257.03	Net Profit	288,413.87
Financial instruments	55,525.00		
Deposits	20,623.25		
Escrows	511,165.54		
Total	3,707,334.92	Total	3,707,334.92

Expenses		Revenues	
Overhead costs	166,891.63	Ice and snow gross profit	361,981.42
Production cost	2,301,291.78	Brewery gross profit	2,420,375.33
Taxes	37,854.78	Beer houses gross profit	16,711.35
Brewery expenses	24,699.34	Property rents	47,831.73
Buildings taxes	8,338.23		
Maintenance	11,912.98		
General expenses	6,497.22		
	2,557,485.96		
Net profit	288,413.87		
Total	2,845,899.83	Total	2,845,899.83

Figure 1.2 Birra Peroni 1911 balance sheet and profit and loss account

Source: ASP (1911)

covered the balance sheet, but did not go into the details of its form or contents. Article 176 stated the balance sheet should "clearly and truthfully" show the profits and losses, as well as the actual capital stock and any payment made, either on time or late. So, there being no strictly defined rules for drawing up a balance sheet, it could be drawn up in the way that best fulfilled a company's need. At Birra Peroni, where most of the shares belonged to the Peroni family, the key role played by the balance sheet was that of determining the distributable profits. This is clearly shown by a schedule summarising the profit-distribution methods. The need to determine the distributable profits was, then, more important for minority shareholders than keeping control over the company's management. Profits were distributed, as shown in Figure 1.3, after allocating 5% of profits to the reserve requirement (under Article 182 of the Commercial Code) and 10% to the board of directors.

The fact that profit distribution was such a sore problem, especially for minority shareholders, who were keen on receiving higher dividends, is also suggested by the profit calculation method. On the one side, accounting for fixed assets was adopted, but on the other side, in the ledger, there is no trace of a closing procedure to supplement the running costs and therefore reduce the distributable profits (ASP, 1903). There are no entries for depreciation, the only costs associated with the plants being servicing and repairs, as also shown by the ledgers (ASP, 1942).

The balance sheet plays a key role in reconciling power relations between majority and minority shareholders, with the former—essentially all members of the Peroni family—interested in producing income to be reinvested in the company's management, and the latter more interested in receiving the dividends. Furthermore, loans and bonds were not so relevant in financing the company, and thus the annual report was not involved in managing relationships with the credit market.

Profits	288,414.00
5% To Reserve	14,420.70
10% To Board of directors	28,841.40
Remaining profit	245,151.90
Last year profits	5,598.00
	250,749.90
To shareholders	230,000.00
To extraordinary reserve	20,000.00
	749.9

Figure 1.3 Distribution of profits, 1911
Source: ASP (1911)

Cost Accounting and Reporting

It is the review of cost accounting that provides most of the evidence, through the tight interconnections existing between such accounting practices and the corporate strategy.

At Birra Peroni, management accounting served two of its key purposes: steering the corporate strategies and providing economic control over the management. Examples of cost accounting have been found in the annexes to the report on the Bari plant for 1925–1932. In 1924, mimetic pressure led Birra Peroni to expand by opening a new plant in Bari, then one in Naples and one in Livorno. As a consequence of such expansion, the company's need to keep local production and distribution under control substantially increased.

People were sent to the company's further plants to inspect and report on how the industrial and commercial operations were carried out. In particular, the report on the Bari plant by Birra Peroni's general manager, Alberto Canali, investigated the reasons for the sales decrease and cost increase experienced between 1925, the year the plant began operating, and 1932 (ASP, 1933).

Canali found a sales decrease in that period; above all he found that the sales volume was inadequate for the production volume. The amounts produced by the Bari-based plant outnumbered the amounts sold. In his report, his solution to such problems was opening new stores and reducing the retail price whenever possible (ASP, 1933).

To reduce the price, special care had to be taken of the costs, which had increased as a result of the decreasing production volumes. As production dropped, the effect of economies of scale, and the attendant reduction of unit costs, disappeared. That is why Canali focussed his attention on calculating the cost of brewing. To do this, costs were divided into fixed, semi-variable and variable costs (Figure 1.4).

The schedules enclosed with the report included other management costs, advertising costs and contributions under the "fixed production costs" entry. "Semi-fixed costs" included labour, maintenance and repairs, power, lighting, water and fuels. Finally, "variable costs" included raw materials, manufacturing tax, transport and loss of containers. Such grouping was instrumental to establishing the full cost of brewing. Such full-costing accountancy could be used to estimate the cost of beer in each factory and relate it to the cost of production in other factories—in this case, the one in Rome.

As to this, Canali found that the general costs of the Bari plant were not in line with the general accounting records (ASP, 1933). In addition, his report included a schedule that matched each group of expenses with brewing and icemaking.

As to sales, in his report on the factory, Canali reviewed the sales trends of different areas of southern Italy, such as Puglia, Lucania, Campania and Calabria. The sales schedule of these areas and the overview suggested that sales had decreased over that period (ASP, 1933c).

General cost of production in the Bari factory							
Year	Production		Total cost of production	Coefficient of proportionality between produced beer and total costs	Coefficient of proportionality between produced beer and costs categories		
	Beer	Ice			Fixed costs	Semi-fixed costs	Variable costs
1925	22,664	3,450	4,555,492	4.5	0.39	6.9	25.25
1926	30,168	4,480	6,570,112	4.53	0.95	7.9	21.15
1927	30,213	13,560	6,669,466	4.52	0.45	8.9	20.85
1928	29,504	24,615	6,015,248	4.89	0.71	8.89	19.9
1929	28,658	24,713	6,115,677	4.64	1.08	8.65	18.85
1930	23,499	25,478	5,362,916	4.38	1.35	8.05	14.1
1931	18,262	26,993	4,317,328	4.24	1.1	6.7	10.5
1932	9,987	21,245	2,857,906	3.48	0.81	3.94	5.25

Categories of exp	1925	1926	1927	1928	1929	1930	1931	1932
Fixed costs								
Other expenses	53,540.15	53,666.65	221	63,593.55	77,815.25	108,356.50	52,476.40	108,609,05
Advertising	25,184.00	43,283.30	149.85	36,744.70	11,871.40	139,045.45	109,410.30	56,100.60
Contribution	706.5	113,672.30	152.65	46,563.80	44,633.25	69,450.55	59,424.40	69,506.45
Semi-fixed costs								
Wages	630,508.05	731,072.05	8,599.00	936,748.20	951,908.15	946,876.05	840,038.75	681,738.40
Mantainence	407,998.65	523,402.50	6,458.40	465,229.45	454,999.80	448,503.50	366,931.90	196,512.48
Driving force	171,281.30	258,126.50	2,788.80	204,849.60	200,712.85	152,305.85	152,305.85	89,487.70
Lighting	27,364.80	30,745.50	558.9	35,993.70	44,577.10	41,760.75	41,760.75	24,460.60
Water	59,066.75	66,416.80	255.8	104,326.05	119,561.80	151,945.75	131,329.05	100,577
Fuels	83,785.95	118,619.40	269.1	71,765.60	85,949.10	52,568.40	52,568.40	35,293.70
Variable costs								
Raw materials	1,335,583.05	1,887,298.20	15,062.85	1,255,943.70	1,171,325.85	797,648	582,040	317,013.20
Production tax	1,291,161.80	1,692,248.20	1,836.35	1,772,156.20	1,723,354.55	1,353,864.30	1,132,256.85	716,424.90
Transport	244,333.15	794,520.60	9,806.95	824,475.35	889,298.90	806,061.35	549,894.35	345,765.55

Figure 1.4 Production costs in the Bari factory, 1925–1932

Source: ASP (1933b)

The strategic response to environment changes—consisting of locating production near consumption in order to avoid most problems related to distributing beer at a distance (bottling, freezing, transporting, insuring etc.)—needed a significant cost accounting change. Whereas in the previous 30 years Birra Peroni had a one-site production plant and an integrated accounting and reporting system, the addition of three plants—at a distance of ca. 200 km each—implied a segmental cost accounting and reporting system. What is more, the Peroni family could not exercise a direct control on production quality and financial performance. As a consequence, accounting tools should support control at distance in order to maintain the corporate image, to improve quality and to pursue the ever-increasing size of the firm. By monitoring variable costs and sales, an incentive to reach such objectives was maintained.

Accounting Practices from a NIS Perspective

The institutional environment affects all of the corporate strategy, and with it the accounting practices that are an extension of that strategy. Therefore, any strategic choice made by the company in response to external pressure must necessarily be supported by proper accounting practices that may enable it to implement that strategy.

Double entry bookkeeping and financial reporting practices were intended to enforce the institutional identity and to consolidate the relationship with the shareholders and, on the other side, to safeguard the company's secret from external stakeholders. In fact, the profit calculation method was adapted to ensure a satisfactory payout. Furthermore, the profitability of each business unit—such as ice and snow production, beer production and the distribution of beverages—was shown in the profit and loss account, but without details. In doing so, the company's management prevented external stakeholders from analysing the most important characteristics of each activity.

One of the most far-ranging strategic choices, and one that had the greatest impact on the accounting practices, was the opening of the new plants. They needed to be kept under control from a distance in an attempt to prevent fraud and measure the performance of each plant. An example was found in the accounting records of the Bari factory, where production costs and sales trends had been thoroughly reviewed since its foundation. The clear distinction between fixed and variable costs and its use in estimating cost behaviour shows how such information was used to implement corporate strategy as a response to institutional pressure. In addition, the practice of classifying cost into fixed and variable enforced ex post the strategic response to the environment. In fact, the analysis of cost behaviour could demonstrate how increasing production capacity and multiplying production sites was the best way to ensure a clear success for a leader in the Italian brewing industry.

Archival evidence also suggests that the company's accounting practices were very similar to breweries located in different areas of the Northern Hemisphere, above all in the Anglo-Saxon countries. This seems to substantiate the assumption that organisations working in the same line of business have a deep influence on each other, an influence that makes them behave similarly, not just in terms of strategic conduct but also in terms of accounting practices.

For example, in describing the accounting practices of U.S. breweries, Thornton (1913, p. 66) tells about the formal structure of the ledgers as well as the patterns and distinctive entries of the profit and loss accounts. By collating the company's balance sheets for the same years, we find that such entries and structures are very similar to those he described. We discovered further similarities analysing the handbook of Clarke (1898).

As to Italy, the *Enciclopedia Rota* was a large series of accounting handbooks covering all kinds of organisations and contained over one hundred volumes. Such books were all printed in the first 30 years of the twentieth century. Among them is a 400-page monograph on brewery activities and accounting by Ponzano (1924), in which he describes some aspects of Italian breweries' accounting practices in those years, and shows how production processes, account books, financial statements, statistical data, cost sheets and many other calculative tools could be adopted (p. 152–165). Once again, the structure and type of documents, for instance the cost analysis methods or the balance sheet form, matched those implemented by Birra Peroni.

The imitation strategy, which leads organisations to standardise their accounting practices, is strong here as well. This happened because, by being part of the same institutional context, such organisations responded to the same pressure, they affected each other and their accounting practices inevitably reflected such influence.

Thus, Birra Peroni's accounting policies show how the "best practices" emerging in the brewery sector were adopted in order to support the institution's image, especially towards internal actors, to enforce its identity as an emergent leader of the industry, and to favour the strategic response to institutional pressure. The legitimacy of new accounting tools and innovation came from experiences, rules or values largely shared by the community of brewing entrepreneurs and accounting professionals, both in Italy and abroad. This also bolstered the image and reputation of the organisation. In fact, Birra Peroni had a prominent role during the Fascist era, and Giacomo Peroni became the president of the national association of brewery producers. In this perspective, Birra Peroni had to justify and corroborate its prominent role by showing its supremacy also in accounting practices, adopting all the management tools known. The adoption of such techniques was not only motivated by a decision-making or control purpose but also by a desire to build its reputation. In fact, the leader of the brewery sector had to enforce its own institutional identity and its societal role also by modernising and dominating all kinds of calculative devices.

The interplay between the financial reporting, the cost accounting and the reporting, on the one side, and the institutional work done inside the firm by the family Peroni, the institutional approach to the company identity and image, and the strategic responses to environment changes, on the other side, confirms the role of accounting as a social practice and its importance in Birra Peroni's success in the Italian context we examined.

CONCLUSIONS

Accounting history studies about Italian companies, published in international refereed journals, have never addressed the role played by accounting in food companies, and there are still very few Italian-language studies on the subject.

This chapter reviewed the case of Birra Peroni, one of Italy's most important and famous breweries, in the years 1896–1946, focussing on the role played by accounting at that stage, from an NIS perspective.

Birra Peroni was founded in 1846 by Francesco Peroni and was originally located in Vigevano. Since 1864, a new site had been producing beer in Rome. Giovanni Peroni, the son of Francesco, moved the business to Rome at the end of the nineteenth century. Ice- and snowmaking was added to brewing.

At the beginning of the twentieth century, the company dramatically grew and became a market leader through takeovers and vertical integration processes. With the outbreak of the First World War, the firm had to face two problems. First, an unpredictable lack of qualified personnel occurred because all technicians came from Germany, an enemy of Italy. Second, there was increased demand, mainly from the Italian army because of industrial mobilisation.

After the First World War, the Italian brewing industry became progressively concentrated, and in 1925 Giacomo Peroni was appointed chairman of the national brewery producers' association under Fascism. The mergers and the growing demand for beer put pressure on the organisation, leading it to open three additional plants, in Bari (1924), Naples (1929) and Livorno (1939).

Because the only surviving account records in the firm archive are for the period 1896–1946, this chapter's historical re-enactment was limited to those years.

At the end of the nineteenth century, the accounting method consisted of a double entry bookkeeping system, based on a journal and a ledger. A capital- and income-oriented accounting system emerged. In the following years, a variety of managerial tools, including cost sheets, cash budgets, subsidiaries reports, were added in order to manage the growing complexity of the organisation. It is particularly interesting to go into the details of the accounting and reporting systems when the factories were located outside

Rome. Quality and efficiency had to be controlled and fraud had to be avoided.

In response to market change after the First World War, Peroni's strategy and structure changed, too. In turn, the accounting system was bound to change, even if such a change cannot be clearly analysed. Cost accounting and control were systematically put in place from afar, in order to face mass production problems and manage the plants around Italy. At the same time, some stability may be observed in the accounting practices, especially in the annual reports and in the journals and ledgers, set up in organisational routines and rules.

From an NIS perspective, the chapter shows first that the accounting system is an integral part of the organisation as a set of rules, routines and artefacts. Then, the accounting system is a key part of the institutional work of creating an entrepreneurial identity and business, the institutional approach that makes the company work that defines its values, its decision-making rules and its monitoring mechanisms. Finally, the accounting system is an essential support to Peroni's strategic response to environmental pressure.

The contribution of the chapter to accounting history literature is threefold: (1) it sheds light on the history of one of Italy's most famous family-run food businesses; (2) it adds evidence to the NIS approach to accounting history, extending the only one concerning an Italian firm, the one by Sargiacomo (2008), and the history of brewing, quite well developed in the English-speaking academic world; and (3) it demonstrates the importance of the accounting system in supporting the company's growth and in legitimating the company's choices inside and outside the organisation. Furthermore, Peroni's cost sheets and their purpose were additional evidences to the controversial debate on the origins and development of cost accounting in Italy (Antonelli et al., 2009).

The limits of the chapter include the scarcity of accounting records preserved in Birra Peroni's archives for the period immediately after the Second World War up to the 1970s. In fact, no ledgers, journals, annual reports, cost sheets or any other documents are indexed in the official archive list for the aforementioned period.

This chapter paves the way to many prospective research options. First, it would be extremely interesting to extend the period of the review to the time of greatest development and competitive pressure that followed the Second World War, when Peroni became one of Italy's best-known brands. During this period, the firm advertised its beer with the extremely famous slogan—said by its star, German actress Solvi Stubing, for whom this chapter has been named—"I'll be your beer!" Second, other Italian breweries could be reviewed too, before and after the twentieth-century concentration of the business. Third, the NIS perspective could be applied to research into the accounting practices of other Italian companies with the same distinctive traits, in terms of environmental pressure, organisational response, stability versus change of accounting systems and so on.

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Accounting and Management in the Pasta Industry

Founding deed of incorporations stipulated by notary Esculapio De Cinque in 1914 and 1924 with regard to Fara San Martino De Cecco partnership and premises.
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Exploring Sustainability Practices and Reporting in the Brewery Industry

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Archivio di Stato Como (State Archives Como).
Archivio di Stato Varese (State Archives Varese).
Archivio Notarile di Como (Notarial Archives Como).
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Municipality of Vigevano. Historical Archive, Azienda Annonaria Municipale di Vigevano (1915–1921)

Folder 1, files 1–4: Approvvigionamento di burro. Corrispondenza (1918, 1919, 1920) ["Butter provisioning. Correspondence, 1918, 1919, 1920"]. Folder 1, files 5–7: Approvvigionamento di caffè. Corrispondenza (1918, 1919, 1920) ["Coffee provisioning. Correspondence, 1918, 1919, 1920"]. Folder 1, file 8: Approvvigionamento di calzature. Corrispondenza (1920) ["Shoes provisioning". Correspondence, 1920"]. Folder 1, files 9–11: Approvvigionamento di carbone. Corrispondenza (1918, 1919) ["Coal provisioning. Correspondence, 1918, 1919"]. Folder 1, files 12–16: Approvvigionamento di carne (bovina, suina e congelata). Corrispondenza (1918, 1919, 1920) ["Meat provisioning (beef, pork and frozen). Correspondence, 1918, 1919, 1920"]. Folder 1, files 8 and 17: Approvvigionamento di carta. Corrispondenza (1920 e 1918) ["Paper provisioning. Correspondence, 1920 and 1918"]. Folder 1, file 18: Approvvigionamento di fagioli. Corrispondenza (1917) ["Beans provisioning. Correspondence, 1917"]. Folder 1, file 19; Folder 7, file 2: Approvvigionamento di farina per pane. Corrispondenza con i mulini (1918 e 1919) ["Flour for bread provisioning. Correspondence with mills, 1918 and 1919"]. Folder 1, files 21 and 22: Approvvigionamento di farina per pane. Elenchi nominativi degli esercenti per la distribuzione (1918 e 1919) ["Flour for bread provisioning. Retailers list for bread distribution, 1918 and 1919"]. Folder 2, file 1: Approvvigionamento di farina per pane. Corrispondenza (1920) ["Flour for bread provisioning. Correspondence, 1920"]. Folder 2, files 2 and 3: Approvvigionamento di fichi secchi. Corrispondenza (1918 e 1919) ["Dry figs provisioning. Correspondence, 1918 and 1919"]. Folder 2, files 4–6: Approvvigionamento di formaggio. Corrispondenza (1918, 1919, 1920) ["Cheese provisioning. Correspondence, 1918, 1919, 1920"]. Folder 2, files 7 and 8: Approvvigionamento di gorgonzola. Corrispondenza (1918 e 1920) ["Gorgonzola cheese provisioning. Correspondence, 1918 and 1920"]. Folder 2, files 9 and 10: Approvvigionamento di granoturco e farina. Corrispondenza (1918 e 1920) ["Corn and flour provisioning. Correspondence, 1918 and 1920"]. Folder 2, file 11: Approvvigionamento di lardo. Corrispondenza (1918) ["Bacon provisioning. Correspondence, 1918"]. Folder 2, files 12 and 13: Approvvigionamento di latte. Corrispondenza (1918 e 1920) ["Milk provisioning. Correspondence, 1918 and 1920"]. Folder 2, files 14–16: Approvvigionamento di legna. Corrispondenza (1918, 1919, 1920) ["Wood provisioning. Correspondence, 1918, 1919, 1920"]. Folder 3, file 1: Approvvigionamento di macellazione (urgenza). Corrispondenza (1918) ["Slaughter provisioning (urgency). Correspondence, 1918"]. Folder 3, file 2: Approvvigionamento di macina. Corrispondenza (1918) ["Grinded food provisioning. Correspondence, 1918"]. Folder 3, file 3: Approvvigionamento di melica. Corrispondenza

(1919) ["Melica provisioning. Correspondence, 1919"]. Folder 3, files 4–6: Approvvigionamento di merluzzo. Corrispondenza (1918, 1919, 1920) ["Codfish provisioning. Correspondence, 1918, 1919, 1920"]. Folder 3, files 7–9: Approvvigionamento di olio. Corrispondenza (1918, 1919, 1920) ["Olive oil provisioning. Correspondence, 1918, 1919, 1920"]. Folder 3, file 10: Approvvigionamento di olio. Elenchi di distribuzione (1919) ["Olive oil provisioning. List of distribution, 1919"]. Folder 3, files 11 and 12: Approvvigionamento di pasta. Corrispondenza (1918 e 1920) ["Pasta provisioning. Correspondence, 1918 and 1920"]. Folder 3, files 13 and 14: Approvvigionamento di patate. Corrispondenza (1918 e 1919) ["Potatoes provisioning. Correspondence, 1918 and 1919"]. Folder 3, file 15: Approvvigionamento di pesce. Corrispondenza (1919) ["Fish provisioning. Correspondence, 1919"]. Folder 3, files 16 and 17: Approvvigionamento di petrolio. Corrispondenza (1918 e 1919) ["Petroleum provisioning. Correspondence, 1918 and 1919"]. Folder 3, file 18; Folder 4, files 1 and 2: Approvvigionamento di riso. Corrispondenza (1918, 1919, 1920) ["Rice provisioning. Correspondence, 1918, 1919, 1920"]. Folder 4, files 3 and 4: Approvvigionamento di sapone. Corrispondenza (1918 e 1919) ["Soap provisioning. Correspondence, 1918, 1919"]. Folder 4, file 5: Approvvigionamento di scatole di carne. Corrispondenza (1918) ["Tins of meat provisioning. Correspondence, 1918"]. Folder 4, file 6: Approvvigionamento di stracchino. Corrispondenza (1919) ["Stracchino cheese provisioning. Correspondence, 1919"]. Folder 4, files 7 and 8: Approvvigionamento di suini. Corrispondenza (1918 e 1919) ["Pigs provisioning. Correspondence, 1918, 1919"]. Folder 4, file 9: Approvvigionamento di tessuti. Corrispondenza (1920) ["Drapes provisioning. Correspondence, 1920"]. Folder 4, files 10 and 11: Approvvigionamento di tonno e salmone. Corrispondenza (1919 e 1920) ["Tuna and salmon provisioning. Correspondence, 1919 and 1920"]. Folder 4, files 12–14: Approvvigionamento di uova. Corrispondenza (1918, 1919, 1920) ["Eggs provisioning. Correspondence, 1918, 1919, 1920"]. Folder 4, files 15–17: Approvvigionamento di zucchero. Corrispondenza (1918, 1919, 1920) ["Sugar provisioning. Correspondence, 1918, 1919, 1920"]. Folder 5, file 1: Approvvigionamento di zucchero. Assegnazione delle licenze (1918) ["Sugar provisioning. License allocation, 1918"]. Folder 5, file 2: Approvvigionamento di zucchero. Elenchi nominativi degli esercenti per la distribuzione di zucchero (1919) ["Sugar provisioning. Retailers list, 1918"]. Folder 5, file 3: Assicurazioni (1915–1921) ["Insurances, 1915–1921"]. Folder 5, file 4: Autosufficienti. Pane e generi da minestra. ["Self-sustaining families. Bread and vegetables"]. Folder 5, file 5: Carne congelata, calzature, depositi e sequestri (1920) ["Frozen meat, shoes, deposits and requisitions, 1920"]. Folder 5, file 6: Consorzio ortaggi. Corrispondenza (1918) ["Vegetables consortium. Correspondence, 1918"]. Folder 5, files 7 and 8; Folder 6, files 1 and 2: Consorzio provinciale di approvvigionamento. Corrispondenza per farina e grano (1916–1918) ["Provincial provisioning consortium. Correspondence for flour and bread, 1916–1918"]. Folder 6, file 3: Contratti con fornitori (1915–1920) ["Agreements with suppliers, 1915–1920"]. Folder 6, files 4–8: Corrispondenza (1917–1921) ["Correspondence, 1917–1921"]. Folder 6, file 9: Distribuzione di beni (1917–1921) ["Goods distribution, 1917–1921"]. Folder 7, file 1: Giunta municipale. Corrispondenza (1918) ["Vigevano Municipality Executive board. Correspondence, 1918"]. Folder 7, file 3: Macinazione di granturco. Corrispondenza (1919) ["Corn grinding. Correspondence, 1919"]. Folder 7, file 4: Mulini. Corrispondenza (1919) ["Mills. Correspondence, 1919"]. Folder 7, file 5: Mulini e latte. Corrispondenza (1921) ["Mills and milk. Correspondence, 1921"]. Folder 7, file 6: Prefettura. Corrispondenza (1918) ["Local delegate of central government (Prefetto). Correspondence, 1918"]. Folder 8, file 1: Libretti dei fornitori di pane (1917–1921) ["Books of bread suppliers lists, 1917–1921"]. Folder 9, file 1: Situazione dell'Azienda Annonaria (1918–1921) ["Azienda Annonaria situation, 1918–1921"]. Folder 9, file 2: Varie questioni di approvvigionamento. Corrispondenza (1920) ["Some provisioning issues. Correspondence, 1920"]. Folder 9, file 3: Approvvigionamenti di carne alla popolazione civile. Verbali di requisizione (1918–1919) ["Meat provisioning to the civil population. Requisition minutes, 1918–1919"].

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