

ACCOUNTING AND FOOD



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Bicocca for Expo2015 - Milan 13 June

Admittedly, 'Food', besides being a survival daily need for the existence of human beings, has been at the centre of production and trade in the history of mankind. For example, the 'Spices Road' refers to the trade between historical civilizations in Asia, Northeast Africa and Europe, which began to flourish in the XV and XVI century (or similarly the 'Salt Road' during the Roman Empire). In a related manner, maritime republics, such as Amalfi, Ancona, Venice, Genoa, Pisa or Ragusa, have centered most of their economic activities and growth on food trade. When Fabio Besta reported on ancient Italian book-keeping, he did not miss the opportunity to quote the content of Genoa archives, and analyze the well-known 1340 Massari ledgers, which enshrined the much appreciated "Piper", or "Pepper" accounts. Accordingly, food fairs and expositions have been arranged in the major Italian trade centers, and accounting, accountants and merchants played a pivotal role to account for food production and commerce, and consequently control the results on sales on international markets.

More recently 'Food', besides being a physiological need to satisfy, has become a part of the popular culture, that is inextricably embedded into the Made in Italy life-style. Thus, words like "Pasta", or "Pesto", - and others - have entered the global Anglophone dictionaries, thus penetrating international life-styles, and becoming a cultural symbol of well-being, celebration and hospitality.

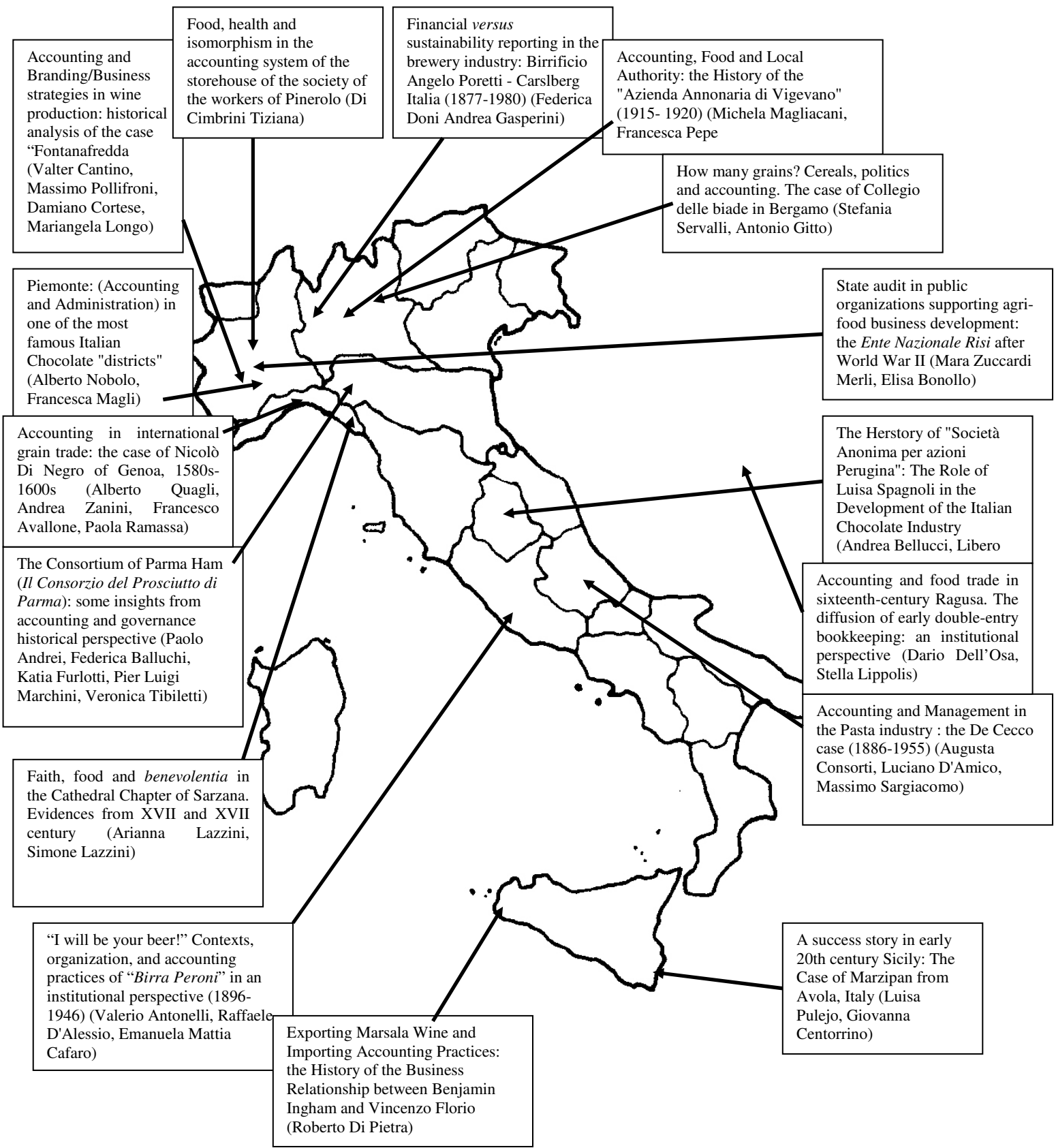
This said, the interrelations between accounting and food have been hitherto almost totally neglected at an international level. This regret is particularly meaningful with regards to Italy, where 'Food' is one of the main pillars of the 'Made in Italy' Industry, and the so-called Italian life-style. Accordingly, there is still much to learn about the interface of accounting and food under an historical perspective.

The Italian Society of Accounting History (SISR) organizes a Workshop on 'Accounting and Food' - focused on Italy - on 13 June 2015 at Bicocca for the Expo Milan.

Topics may include, but are not limited to:

- The role of Accounting, Accountants and Merchants in Food production and international commerce (e.g., Cinnamon, Pepper, Saffron, Grain, Meat, Olive Oil, Sugar, Fish, Wine, Truffle, etc.);
- Accounting and Financial History of Food Fairs and Expositions (e.g., Milan Expo 1906; Maritime Republics' food fairs; etc.);
- Accounting, Business and Financial History of Food producers (e.g. Beer: Peroni, Moretti; Cheese: Parmesan Cheese; Chocolate: Piedmontese Chocolate, or Perugina; Pasta: Barilla, Buitoni, De Cecco; Ham: Parma Ham; Wine: Brolio, Frescobaldi, Florio, etc.).

The Workshop will support the launch of a co-authored refereed volume published by an international UK publisher on "Accounting and Food" under an historical perspective. Guest-editors are: Luciano D'Amico, ldamico@unite.it; Roberto Di Pietra, dipietra@unisi.it; Massimo Sargiacomo, msargiacomo@unich.it.



Accounting and Branding/Business strategies in wine production: historical analysis of the case "Fontanafredda" (Valter Cantino, Massimo Pollifroni, Damiano Cortese, Mariangela Longo)

Food, health and isomorphism in the accounting system of the storehouse of the society of the workers of Pinerolo (Di Cimbrini Tiziana)

Financial *versus* sustainability reporting in the brewery industry: Birrificio Angelo Poretti - Carlsberg Italia (1877-1980) (Federica Doni Andrea Gasperini)

Accounting, Food and Local Authority: the History of the "Azienda Annonaria di Vigevano" (1915- 1920) (Michela Magliacani, Francesca Pepe)

How many grains? Cereals, politics and accounting. The case of Collegio delle biade in Bergamo (Stefania Servalli, Antonio Gitto)

Piemonte: (Accounting and Administration) in one of the most famous Italian Chocolate "districts" (Alberto Nobolo, Francesca Magli)

State audit in public organizations supporting agri-food business development: the *Ente Nazionale Risi* after World War II (Mara Zuccardi Merli, Elisa Bonollo)

Accounting in international grain trade: the case of Nicolò Di Negro of Genoa, 1580s-1600s (Alberto Quagli, Andrea Zanini, Francesco Avallone, Paola Ramassa)

The Herstory of "Società Anonima per azioni Perugina": The Role of Luisa Spagnoli in the Development of the Italian Chocolate Industry (Andrea Bellucci, Libero)

The Consortium of Parma Ham (*Il Consorzio del Prosciutto di Parma*): some insights from accounting and governance historical perspective (Paolo Andrei, Federica Balluchi, Katia Furlotti, Pier Luigi Marchini, Veronica Tibiletti)

Accounting and food trade in sixteenth-century Ragusa. The diffusion of early double-entry bookkeeping: an institutional perspective (Dario Dell'Osa, Stella Lippolis)

Faith, food and *benevolentia* in the Cathedral Chapter of Sarzana. Evidences from XVII and XVII century (Arianna Lazzini, Simone Lazzini)

Accounting and Management in the Pasta industry : the De Cecco case (1886-1955) (Augusta Consorti, Luciano D'Amico, Massimo Sargiacomo)

"I will be your beer!" Contexts, organization, and accounting practices of "*Birra Peroni*" in an institutional perspective (1896-1946) (Valerio Antonelli, Raffaele D'Alessio, Emanuela Mattia Cafaro)

Exporting Marsala Wine and Importing Accounting Practices: the History of the Business Relationship between Benjamin Ingham and Vincenzo Florio (Roberto Di Pietra)

A success story in early 20th century Sicily: The Case of Marzipan from Avola, Italy (Luisa Pulejo, Giovanna Centorrino)

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WORKSHOP PROGRAM

The contributors (has disclosed in the map) will present their studies at the Workshop on Accounting and Food – Bicocca at the Expo, June 13, 2015 9:30 on the basis of the following tentative program:

9:15-9:30 – Welcome Address

Roberto Di Pietra, Massimo Sargiacomo, Luciano D'Amico

9:30-11:15

First category: Food in General (Chair: Roberto Di Pietra) - Room

- 1 Paolo Andrei, Federica Balluchi, Katia Furlotti, Pier Luigi Marchini, Veronica Tibiletti
The Consortium of Parma Ham (*Il Consorzio del Prosciutto di Parma*): some insights from accounting and governance historical perspective
- 2 Dario Dell'Osa, Stella Lippolis
Accounting and food trade in sixteenth-century Ragusa. The diffusion of early double-entry bookkeeping: an institutional perspective
- 3 Di Cimbrini Tiziana
Food, health and isomorphism in the accounting system of the storehouse of the society of the workers of Pinerolo
- 4 Arianna Lazzini, Simone Lazzini
Faith, food and *benevolentia* in the Cathedral Chapter of Sarzana. Evidences from XVII and XVIII century
- 5 Michela Magliacani, Francesca Pepe
Accounting, Food and Local Authority: the History of the "Azienda Annonaria di Vigevano" (1915-1920)

9:30-11:15

Second category: Pasta, Rice and Grains (Chair: Stefania Servalli) - Room

- 6 Augusta Consorti, Luciano D'Amico, Massimo Sargiacomo
Accounting and Management in the Pasta Industry: The De Cecco case (1886-1955)
- 7 Alberto Quagli, Andrea Zanini, Francesco Avallone, Paola Ramassa
Accounting in international grain trade: the case of Nicolò Di Negro of Genoa, 1580s-1600s
- 8 Stefania Servalli, Antonio Gitto
How many grains? Cereals, politics and accounting. The case of Collegio delle biade in Bergamo
- 9 Mara Zuccardi Merli, Elisa Bonollo
State audit in public organizations supporting agri-food business development: the Ente Nazionale Risi after World War II

11:15-11:30 Coffee Break

11:30-12:45

Third Category: Beer and Wine (Chair: Massimo Sargiacomo) – Room

- 10 Valerio Antonelli, Raffaele D'Alessio, Emanuela Mattia Cafaro
“I will be your beer!” Contexts, organization, and accounting practices of “*Birra Peroni*” in an institutional perspective (1896-1946)
- 11 Valter Cantino, Massimo Pollifroni, Damiano Cortese, Mariangela Longo
Accounting and Branding/Business strategies in wine production: historical analysis of the case “Fontanafredda”
- 12 Di Pietra Roberto
Exporting Marsala Wine and Importing Accounting Practices: the History of the Business Relationship between Benjamin Ingham and Vincenzo Florio
- 13 Federica Doni, Andrea Gasperini
Financial *versus* sustainability reporting in the brewery industry: Birrificio Angelo Poretti - Carlsberg Italia (1877-1980)

11:30-12:45

Fourth Category: Chocolate and Deserts – (Chair: Valerio Antonelli) - Room

- 14 Andrea Bellucci, Libero Mario Mari, Francesca Picciaia, Simone Terzani
The Herstory of "Società Anonima per azioni Perugina": The Role of Luisa Spagnoli in the Development of the Italian Chocolate Industry
- 15 Alberto Nobolo, Francesca Magli
Piemonte: (Accounting and Administration) in one of the most famous Italian Chocolate “districts”
- 16 Luisa Pulejo, Giovanna Centorrino
A success story in early 20th century Sicily: The Case of Marzipan from Avola, Italy

12:45-13:00 Concluding remarks and instructions to Authors - Room

Massimo Sargiacomo