Accounting and Food
Some Italian Experiences

Edited by
Luciano D’Amico, Roberto Di Pietra
and Massimo Sargiacomo
## Contents

*List of Figures*  \hspace{1cm} ix  
*List of Tables*  \hspace{1cm} xi  
*Foreword*  \hspace{1cm} xiii  

LUCIANO D’AMICO, ROBERTO DI PIETRA  
AND MASSIMO SARGIACOMO  

1 “I Will Be Your Beer!” Contexts, Organization and Accounting Practices of Birra Peroni: An Institutional Perspective (1896–1946)  \hspace{1cm} 1  
VALERIO ANTONELLI, RAFFAELE D’ALESSIO AND EMANUELA MATTIA CAFARO  

2 Branding Strategies and Accounting in Wine Production: A Historical Analysis of Fontanafredda (1858–1932)  \hspace{1cm} 23  
VALTER CANTINO, MASSIMO POLLIFRONI, DAMIANO CORTESE AND MARIANGELA LONGO  

3 Accounting and Management in the Pasta Industry: The De Cecco Case (1886–1955)  \hspace{1cm} 42  
AUGUSTA CONSORTI, LUCIANO D’AMICO AND MASSIMO SARGIACOMO  

4 Exploring Sustainability Practices and Reporting in the Brewery Industry: The Case of Birrificio Angelo Poretti—Carlsberg Italia (1877–1980)  \hspace{1cm} 69  
FEDERICA DONI, ALBERTO FRAUSIN AND ANDREA GASPERINI  

5 Context-Specific and Firm-Specific Factors and Their Effect on the Amarelli Bookkeeping System between 1874 and 1920  \hspace{1cm} 98  
FRANCO RUBINO, ROMILDA MAZZOTTA AND STEFANIA VELTRI  

6 Piemonte, the Most Famous Italian Chocolate ‘District’: Accounting and Business History of Caffarel, 1900–1979  \hspace{1cm} 118  
FRANCESCA MAGLI AND ALBERTO NOBOLO
Contents

7 The Parma Ham Consortium (Consorzio del Prosciutto di Parma): Some Insights from a Historical Perspective 139
PAOLO ANDREI, FEDERICA BALLUCHI, KATIA FURLOTTI, PIER LUIGI MARCHINI AND VERONICA TIBILETTI

8 The Herstory of the Società Anonima Per Azioni Perugina: The Role of Luisa Spagnoli in the Development of the Italian Chocolate Industry in the First 30 Years of the Twentieth Century 168
ANDREA BELLUCCI, LIBERO MARIO MARI, FRANCESCA PICCIAIA AND SIMONE TERZANI

9 Food, Health and Isomorphism in the Accounting System of the Storehouse of the Society of Pinerolo Workers (1864–1906) 188
TIZIANA DI CIMBRINI

10 Exporting Marsala Wine and Importing Accounting Practices: The Business Relationship between Benjamin Ingham and Vincenzo Florio 211
ROBERTO DI PIETRA

11 Faith, Food and Benevolentia in the Sarzana Cathedral Chapter: Evidences from the Eighteenth Century 236
ARIANNA LAZZINI AND SIMONE LAZZINI

12 The Case of Giuseppe D’Agata & Figli, Avola, Sicily from 1937 to 1956 254
LUISA PULEJO AND GIOVANNA CENTORRINO

13 Accounting in International Grain Trade: The Case of Nicolò Di Negro of Genoa, 1580s–1600s 279
FRANCESCO AVALLONE, ANDREA ZANINI, PAOLA RAMASSA AND ALBERTO QUAGLI

14 Accounting and Food Trade in Sixteenth-Century Ragusa: The Diffusion of Early Double Entry Bookkeeping: An Institutional Perspective 302
DARIO DELL’OSA AND STELLA LIPPOLIS

15 Accounting and Food Provisioning for Public Interest: The Case of the Azienda Annonaria Di Vigevano (1915–1920) 325
MICHELA MAGLIACANI AND FRANCESCA PEPE

16 Cereals, Politics and Accounting: The Bergamo Municipality Case (Sixteenth and Seventeenth Centuries) 354
STEFANIA SERVALLI AND ANTONIO GITTO
MARA ZUCCARDI MERLI AND ELISA BONOLLO

Index 393