

Accountability and music

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Accountability and music: accounting, emotions and responses to the 1913 concert for Giuseppe Verdi

Accounting,
emotions and
music

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Abstract

Purpose – This study aims to explore the engagement between accounting and music in the social and relational construction of accountability. The authors conceive this construction as a dynamic and recursive interplay between the giving of different accounts and the responses that these accounts provoke. The authors investigate the emotional dimension of this interplay, as it is also triggered by music, feeding back into how accountability is constructed and evolves over time.

Design/methodology/approach – This study relies upon a historical analysis of archival and secondary sources about the main music concert organized in 1913 by the founder of “Accademia Chigiana”, one of the leading music academies in Italy. The concert celebrated the first centenary of the birth of Giuseppe Verdi, a worldwide famous Italian music composer, and icon of Italian national sentiment.

Findings – This study shows that music and accounting were profoundly intertwined in the social and relational construction of accountability for the 1913 concert. Accountability evolved through different accounts, also linked to music, and the complex emotional reactions these accounts provoked in the audiences, citizens, media and institutions, leading to always further responses and accounts in the ongoing construction of accountability.

Originality/value – This study extends prior literature on the chameleonic nature of accountability, as well as on its relational and emotional dimensions. The study shows that accountability is relationally constructed and evolves over time through the giving of accounts and the emotional reaction they provoke from others, feeding into further responses and accounts of the accountable subject. The authors show how the chameleonic nature of accountability permeates not only the accounts and the relations of accountability but also the subjects giving and demanding the accounts: these subjects change as chameleons through their interactions and emotions, feeding into the dynamic construction of accountability. The authors also show how arts, like music, can participate in the chameleonic nature of accountability and of its subjects, precisely by engaging with their emotional reactions and responses.

Keywords Accountability, Music, Social construction, Account-giving, Response-giving, Emotions, Historical case

Paper type Research paper

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1. Introduction

Accountability has been broadly defined as “a relationship in which people are required to explain and take responsibility for their actions” (Sinclair, 1995, pp. 220–221). An accountability relationship assumes a shared agreement between the accountable subjects and *others* about what constitutes desirable orders, conduct and performance (Day and Klein, 1987), and requires following specific procedures when giving reasons for action and being held accountable (Ahrens and Chapman, 2002). Therefore, accountability benefits from the “association with the objective and scientific connotations of accounting methodologies” (Sinclair, 1995, p. 221), as these methodologies provide individuals with a powerful means for “giving and demanding of reasons for conduct” (Roberts and Scapens, 1985, p. 447).

Despite its association with accounting, prior studies have also emphasized the inherently elusive and chameleonic nature of accountability, as it is constructed and experienced socially, and as it evolves with “context”, always generating extra dimensions of meaning (Sinclair, 1995). Accounting engages with the subjects’ “sense” of being accountable, depending on social relationships and their underpinning emotional dimension (Achilli *et al.*, 2022). These studies relate the limits of accountability to the limits of accounting rationality (Messner, 2009; Roberts, 2009), advocate for more research on accountability through action also shaping social relations (De Loo and Kamminga, 2022), and on non-accounting means of accountability, reflecting broader social, cultural and mutual responsibilities (McKernan and MacLulich, 2004; Atkins *et al.*, 2015).

Although not neglecting its social and relational nature, accountability has been mainly explored in connection with “who, to whom, by which means and for what” questions (Joannides, 2012), overlooking the dynamic and recursive processes through which it is constructed and develops over time. Whereas prior studies have taken mainly the perspective of the accountable subjects in exploring the chameleonic and relational nature of accountability (see, Roberts, 1991; Sinclair, 1995; McKernan and MacLulich, 2004), including its emotional dimension (Achilli *et al.*, 2022), how this is affected by the re-action of *others* (i.e. those demanding accounts), and eventually comes to be grounded in the “responsiveness” to such reaction (see, e.g. Favotto *et al.*, 2022), has been overlooked by the literature. Such *others* not only “demand” accounts, but they also react to these accounts, even emotionally, feeding back into how accountability is constructed and develops over time.

Here, we argue, the “giving and demanding” of reasons for conduct implies a dynamic interaction between the “giving” of accounts and the reaction provoked by such accounts. This reaction is underpinned by an emotional dimension, involving both the accountors and the accountees, and is likely to “talk back”, feeding into how accountability is socially and relationally constructed. This process is likely to be augmented by forms of accountability through *action* (Parker, 2014), triggering immediate (emotional) re-actions such as in the context of artistic performance (see, e.g. De Loo and Kamminga, 2022). This is particularly evident in music performance, given the possibility for music to provoke immediate emotional effects without the mediation of numbers, language and representation (Oakes and Oakes, 2019; Nørreklit, 2011).

In this paper, we explore the social and relational construction of accountability by focusing on the emotional dimension of accountability. We see this construction as a dynamic interplay between the giving of accounts (through accounting and through action) and the responses these accounts provoke in between the accountable subjects and *others*. In so doing, we examine both accounting-based (budgets and accounting records) and non-accounting based accounts, and responses, as well as the emotional dimension that their interplay implies as also augmented by music.

We rely upon the unique context provided by a major music concert held in 1913 for the first centenary of the birth of Giuseppe Verdi, a world-wide famous music composer, and icon of Italian national sentiment. The concert led to the foundation of a major Italian music Academy: Accademia Musicale Chigiana (Chigiana Musical Academy – from now onwards

referred to as Chigiana), located in Siena, Italy. We examine how different accounts and means of accountability engage in the social construction of accountability for the concert. Our analysis of the 1913 concert reveals the interplay between accounting and music in provoking complex reactions from audiences, media, citizens, musicians and institutions, feeding back into the responses of the accountable subject.

Our study provides a number of contributions. Firstly, we extend the work of Sinclair (1995) on the chameleonic nature of accountability, by showing that accountability is continuously constructed, and evolves, through the recursive interplay between the giving of accounts and the emotional responses that are triggered by these accounts. Here, we show that the chameleonic nature of accountability pertains to accountability relations as much as to the subjects calling for and giving accounts. These subjects – both the accountable subjects and the *others* they are accountable to – their traits and attitudes, are not fixed, but they do evolve over time through patterns of account-giving and the response-giving, and their underpinning emotions, thereby participating in the chameleonic nature of accountability.

In so doing, we also extend prior studies that have related “account-ability” – i.e. the ability to provide accounts for action – to “response-ability” – i.e. accountability grounded in responsiveness (Favotto *et al.*, 2022), by showing how such responsiveness can take the form of new accounts, provoked by the emotional responses of the accountable subject to the reaction of *others*. We also extend prior studies on accountability through action (e.g. Parker, 2014), by showing that although action – such as artistic choices and music performance – may provide for a form of “accountability on the spot”, they also provoke complex reactions, and responses to these reactions, over time, feeding back into how accountability is socially and relationally constructed, also leading to new accounts. Here, we reveal how music feeds into the relational and social construction of accountability *through* the emotional responses that it triggers, thereby affecting how accountability develops over time.

This article is structured as follows. Section 2 draws on studies that have emphasized the relational nature of accountability, as well as its social construction, and discusses the role of music in providing for a form of accountability through action. Next, we explain the research background and methods (in section 3). Section 4 analyses the accounting-based accounts and accountability practices for the 1913 concert, whereas section 5 examines how these practices engage with music performance as a means for accountability. We discuss the social construction of accountability through different accounts, the reactions to these accounts and their emotional dimension in section 6. Section 7 concludes the article and outlines opportunities for further research.

2. The social construction of accountability

Prior accounting studies have recognized the social and relational nature of accountability. Accountability implies the giving and demanding of reasons for action (Roberts and Scapens, 1985), grounded on social relationships between the accountable subject and *others* (Munro and Mouritsen, 1996; Shearer, 2002), within a broader social context (Quattrone, 2004, 2015; Carmona and Ezzamel, 2007).

As highlighted by Sinclair (1995), the way in which accountability is perceived and constructed, is likely to evolve over time. Accountability implies a personal, experienced, dimension: it is continuously constructed and evolves with context, involving multiple, changing and often opposing meanings. Whereas accounting-based means of accountability may provide for accountability structures, the effectiveness of these structures depends on the process through which individuals’ sense of “being accountable” is experienced, enacted and practiced (Sinclair, 1995), which also encompasses how individuals perceive their social relationships with the community around them. This sense and “feeling” of accountability necessarily engages with different accounts, including forms of accountability through action (Parker, 2014).

2.1 *Accountability through action, reactions and responses*

A number of studies have recognized action as a more socializing and less formalized means for discharging accountability, triggering personal and emotional reciprocity between the accountant and the accountees (Oakes and Young, 2008), and engaging with individuals' sense of moral responsibility in more profound ways (Parker, 2014).

In discussing the social dimension of accountability, De Loo and Kamminga (2022) effectively link accountability through action to the concept of "human relatedness", through which accountability, sociability and responsibility are profoundly intertwined. They investigate accountability practices "on the spot", by drawing on the unique setting of an amateur choir, within which accountability is deployed through action and through the relationships between the members of the choir and the conductor. These aspects point to the relational nature of accountability: individuals (such as the members of a choir) construct themselves as being accountable, provoking perceptions about their accountability on other individuals (including the conductor of the choir), thereby changing how they relate with each other and, as such, affecting accountability.

Albeit from a different perspective, Favotto *et al.* (2022) link the relational nature of accountability, to the concept of responsiveness in between the accountable subject and *others*, pointing to a future-oriented "account-ability" grounded in "response-ability". In their view, "account-ability" does imply "response-ability", conceived as the capacity to provide responses taking account of *others* while giving an account. These *others* are to a certain extent "opaque", as they partly belong to the future, revealing themselves only over time. It follows that, according to Favotto *et al.* (2022), "account-ability" is partly speculative, exceeding foresight and calculation. Although being "opaque" the speculative reaction of others needs to lead to responses, therefore calling for an accountability based on responsiveness. From this perspective, it also follows that accountability requires action (in the form of actual responses), taking into account the speculative re-actions of others over time.

These considerations suggest exploring the above patterns of "account-ability" and "response-ability" as a recursive relationship that unfolds over time and in which the responses to the reaction of others feed back into the social construction of accountability. We argue that exploring these patterns is very important to understand the chameleonic nature of accountability, – why it evolves with context and over time (Sinclair, 1995) – while also opening this understanding to new perspectives, encompassing not only the accountability relation but also the subjects that give and demand accounts. These subjects are likely to evolve themselves through the emotions triggered by their account-giving and response-giving, e.g. through the desire of pleasing others or of self-celebration (see, Achilli *et al.*, 2022), thereby feeding into the chameleonic nature of accountability. Here, accountability is deployed through different accounts and can be deployed on the spot through action (such as for the choir examined by De Loo and Kamminga, 2022) or through complex re-actions and responses over time. It follows that responsiveness may be triggered not only by a speculative reaction from an opaque future "other", but also by an actual reaction on the spot, provoking a response from the accountable subject. Such action and reaction are likely to involve, or be amplified by, the emotional sphere underpinning the relationship between the accountable subject and others, as we further discuss next.

2.2 *Accountability, emotions and music*

The role of emotions in the social construction of accountability has been emphasized by Sinclair (1995, p. 233) pointing to fear, vulnerability and fealty in the making of the "feeling" of accountability. Roberts (2009) has also discussed the emotional force driving accountability, as related to subjection, guilt and recognition, calling for "intelligent" forms of accountability grounded in generosity and humility. More recently, Achilli *et al.* (2022) have highlighted the

role of spirituality, self-celebration and the narcissistic gratification of the self in the social construction of the accountable subject. De Loo and Kamminga (2022) have found that both accountability and artistic performance have an emotional impact on how individuals relate to each other. They have emphasized the need for exploring the emotional dimension of accountability, as it takes place through action and interaction (and therefore through human relatedness), calling for more research on the role of music in enhancing individual emotional responses in different organizing settings.

Music provides an ideal setting for exploring both accountability through action – such as the artistic performance – as well as the emotional reaction and responses to accountability. According to Oakes and Oakes (2019), music may infuse a critical reflection on the value and meaning of accounting numbers, and enhance “a sense of commitment through co-operation, pleasure, fun, frustration and critical reflection” (p. 16). Music can suggest new structures and processes, as well as immediate and intimate effects that “contrast strongly with orthodox accounting, which is often presented as distant, unemotional and apparently objective. Authentic music, therefore, has a direct power to undermine formal presentations of accounting, especially those with questionable knowledge claims” (Oakes and Oakes, 2019, p. 12). This power particularly belongs to live music, which represents “a more auratic and, as such, authentic form of music consumption” and may have strong effects on audiences, due to the simultaneity of its production and consumption, as well as the physical proximity of audience and musicians (Colburn, 2013, p. 157).

Prior studies have highlighted the powerful role of arts in providing for different accounts and means of accountability (see, e.g. Gallhofer and Haslam, 1996) and have pointed to arts, cultural organizations and music as relevant settings for exploring accountability and control (Oakes and Oakes, 2016; Zan, 1998, 2006; Nørreklit, 2011), also through historical perspectives (Balluchi *et al.*, 2021). As emphasized by McGuigan and Ghio (2019), arts can mitigate the limits of accounting practices and provide for more humanistic forms of accountability. Accounting-based accountability can reduce the accountable subject to a calculative subject (Miller, 2001), avoiding fundamental self-critique (Oakes and Oakes, 2019), and “excluding alternative schemes of value” (Oakes and Oakes, 2016, p. 36). Instead, arts can provide a “non-calculative” device to enhance communication and respond to the complex needs of accountors and accountees (Gallhofer, 2018).

According to Nørreklit (2011), “Art as symbolic form is characterised by its use of genre, language and arguments which speak a lot to pathos and a little to logos” (p. 270). Opera music, in particular, is “a phenomenon which speaks to what is important for the human life-world. The point is that opera offers something to the emotional life of people” (p. 278). Despite recognizing the emotional dimension of accountability, as also related to music, prior studies have not explored how this dimension engages with the interplay between account-giving, and response-giving, in the ongoing construction of accountability. Exploring this dimension also entails understanding accountability from the subjects’ perspective: the accountable subjects and the “others”, their emotions and re-actions during the account-giving relation. This also means investigating the chameleonic nature of accountability also through the changes in the accountable subjects and others, as they (emotionally) react during the account-giving dynamic relationship. We discuss this interplay in the context of the 1913 concert for Giuseppe Verdi.

3. Research background and methods

3.1 Chigiana, the 1913 concert for Giuseppe Verdi and the “pathos” of the accountable subject

Our selected historical case concerns the origin of an Italian music organization, Chigiana, one of the most well-known academies of music in Italy. Chigiana is a “world-recognized

institution for advanced musical studies”, with an international Faculty and students coming from over 50 countries [1], an income of 3.3 million Euros (in 2019), and about 16,000 spectators per year [2]. At present, Chigiana offers advanced music classes, seminars, artistic and educational activities for young musicians, as well as musical events involving internationally renowned musicians in contemporary and classic music (Baglioni and Jacoviello, 2018; Sanna, 1983). Since its foundation, the fame of Chigiana “rapidly spread everywhere, making Siena the favoured destination for scores of aspiring young musicians from all over the world” (Piscazzi, 2015, p. 915). Although officially founded in Siena in 1932, Chigiana started its activities before that year through the initiatives of its founder, Count Guido Chigi Saracini (from now onwards Count Chigi).

Count Chigi lived in Siena at the turn of the XX Century (1880–1965). He was born into a noble family from which he inherited a huge fortune in 1906. Since his young age, Count Chigi was highly committed to music and art showing a great passion for music composition and poetry. Some of his earlier compositions were published by one of the most important Italian music publishers, “Casa Ricordi” (Burchi and Catoni, 2008). In 1908, he became the president of the Society of *Quintetto Senese*, a group of five musicians that started an intense program of concert activities in Siena. As stated in the Statute of the Society of *Quintetto Senese*, the prime scope of *Quintetto Senese* was to keep the interest in music art “alive” in the city of Siena through public and private concerts that could also attract the best Italian and foreign musicians to work in the city (artt. 1 and 2 – see Burchi and Catoni, 2008, p. 17). These concerts had to take place also in locations other than theaters to engage a larger audience in Siena through chamber music and opera music (Catoni and Burchi, 2005). To this aim, in those years Count Chigi also started the project of building a concert hall within his home as an example of the private sphere opening up to the public (Baglioni and Jacoviello, 2018). As reported by Count Chigi in his memorial (Chigi Saracini, “Le Ricordanze”, 1958): “Following a long-cherished dream, I wanted to create, in my beloved walls, the *Sancta-Sanctorum* of the Art that I have always favoured: Music!” (p. 21). The concert hall was then inaugurated in 1923 on the day of Santa Cristina, the Protector of musicians and received the appreciation of the participants at the inauguration and of the press of the time. For example, one newspaper reported the comment of the musicologist Raffaello De Rensis, who defined the hall as “a sumptuous musical temple” (De Rensis, published in *Il Messaggero*, 2 December 1923).

The initiatives of Count Chigi were in line with the broader process of change taking place in Italy in the early 1900s: at that time, various artistic and cultural programs were undertaken in Italy to overcome the persistent cultural fragmentation of the country in spite of the political unification in 1861 (Colarizi, 2000; Isnenghi, 1998). In that period, Italian nationalism was strongly reflected in the contemporary music culture, which praised Italian artistic creativity and its role in the history of the country (Salvetti, 2000; Balluchi *et al.*, 2021). An example of this expression is the vast musical program prepared for the Universal Exposition of 1911, which was held in Rome for the fiftieth anniversary of the proclamation of Unity (Frajese, 1978). The program was then not entirely performed due to lack of funds, but its rich calendar of sacred and instrumental music intended to enhance the Italian national history through the history of music.

Furthermore, other initiatives were started with the same intention. As an example, music was introduced in public schools as a compulsory subject by the political class of the time, precisely with the aim of strengthening patriotic sentiment among teenagers through music (Sità, 2014). Most of these initiatives involved popular music, as opera music was associated with the “high-culture entertainment” that was a prerogative of highbrow and rich audiences (Santoro, 2000; Levine, 1988; List, 1946). Still, opera music was regarded as having the potential for powerful effects on the general public: “the habit of going to opera concerts, widespread not only in the upper social classes and not only in the capital cities, [could be]

unifying: a true brand of identity, a way of being, feeling and being seen by others as ‘Italians’” (Isnenghi, 1998, p. 73).

It was in this context, and as part of the activities promoted by the *Quintetto Senese*, that in 1913 Count Chigi offered himself to take a leading role in the celebration (in Siena) for the first centenary from the birth of the music composer Giuseppe Verdi (1813–1901). This celebration had to respond to the call launched by the Italian government demanding all main Italian cities and regions to organize appropriate initiatives to commemorate one of the most popular icons of Italian national identity:

Giuseppe Verdi is Italy. For two centuries. He represents Italy in the world, and Italians know it [. . .]. Giuseppe Verdi belongs to the Italian consciousness. [. . .] He interpreted the *feeling* of unity of Italian population in the century that rendered Italy one [united nation] (Soliani, 2014, p. 11 – emphasis added).

Verdi’s operas were icons of “Italianness” and were regarded as able to awaken the patriotic sentiment of the country (Mioli, 2013, p. 774; see also, Capra, 2014). Through the celebrations for Verdi, Count Chigi aimed at organizing a major event, which had to render his “beloved” Siena one of the most famous cities in Italy for music and national identity: “Siena, and only Siena, was [to appear] the absolute lady of the honours to Verdi” (Chigi Saracini, 1958, p. 8). To this aim, Count Chigi organized six performances of the *Messa da Requiem* composed by Verdi to commemorate the death of Alessandro Manzoni (1785–1873), a famous Italian poet and novelist, and icon of Italian national culture alongside Verdi (see, e.g. Bonghi, 1879, p. XIV; Balluchi *et al.*, 2021). Also the choice of the *Messa da Requiem* for the concert aimed at rendering opera music more accessible to the general public also outside opera houses (Pinzauti, 1982; Santoro, 2000; Levine, 1988; List, 1946). Indeed, the concert was performed in S. Francesco Church in Siena center, highly accessible to citizens.

The 1913 concert was later acknowledged as playing a pivotal role in the local diffusion and enhancement of music culture (Baglioni and Jacoviello, 2018), through the opera music of Verdi (Soliani, 2014; Bonghi, 1879). This is also demonstrated by the initiatives that followed the 1913 concert and were inspired by it, leading to the foundation of Chigiana Academy in 1932 (Pianigiani, 2014, p. 4), whose activities continue today to attract worldwide famous musicians, artists, students and a large audience every year (Burchi and Catoni, 2008; see also *Accademia Musicale Chigiana*, 2020, 2021 and 2022). Moreover, Count Chigi’s patronage, i.e. his way to promote music in Siena, has come to be known as the “Chigiana formula”, according to which art had to be in service of society, committing any benefit to it (B., 1966, p. 154). According to the local press at the time of the concert, the patronage that was practiced by Count Chigi was “a patronage that [had] no parallel in [those] times and which should be shown as an example and to the admiration of all” (De Rensis, published in *Il Messaggero*, 2 December 1923).

3.2 Data sources and analysis

The 1913 concert was a pivotal event in the history of Chigiana, leading to its foundation. It provides us with an exemplary setting for exploring the social construction of accountability, involving a broad community-based constituency of Siennese citizens and funding institutions. Also, the emotional dimension of the music choices for the concert (opera music, linked to Giuseppe Verdi and Alessandro Manzoni) was intertwined with the patriotic sentiment of Italian nascent national culture.

We collected our primary sources from the archives of Chigiana. These sources include all accounting records, contracts, newspapers and letters related to the concert, preserved in four different binders (see Appendix for a detailed description of these sources). The accounting records, notes, and letters of Count Chigi allowed us to reconstruct the accounting-based

accountability practices for the concert, as well as the role of music performance as a means of accountability through action. The letters and the contracts allowed us to understand how Count Chigi led the organization of the concert, as well as his artistic choices.

In researching emotional responses, both from the perspective of the accountable subject and others, we relied upon private correspondence and the articles published by the press at the time of the concert and immediately after (1913–1923) as primary sources, and synchronic accounts of the subjects’ reactions. Also, we relied upon the memorial written by Count Chigi and published in 1958 (Chigi Saracini, “Le Ricordanze”, 1958), containing the memories of Count Chigi from the period preceding the concert up to the following years. We drew on this source as a reflexive account of the accountable subject on his own emotion (e.g. Krogh *et al.*, 2016; see also Achilli *et al.*, 2022), after the full deployment of the cause–effect chain of emotional reactions to the concert over time. This account further confirms Count Chigi’s commitment to music (also recognized by the press of the time), as well as his need for self-celebration, search for legitimacy and praise. Furthermore, although we considered a broad range of emotions (see Jacobsen, 2019), we concentrated only on those emotions that were linked to the relations between the accountable subjects and others, as revealed by the synchronic accounts and the latter memorial. We explain how we linked emotions, reactions and subjects in Table 1.

Finally, we relied upon secondary sources to reconstruct the life of Count Chigi, and the broader social context of Siena in 1913 (e.g. Baglioni and Jacoviello, 2018; Burchi and Catoni, 2008; Pinzauti, 1982). Although these sources pointed to the emotional sphere of Count Chigi, we did not use them as “accounts” to reconstruct the subjects’ emotions. This choice was necessary to avoid the possible bias created by later interpretations of the figure of Count Chigi and later sentiments about the success of the concert. Rather, we used these sources to reconstruct the social and cultural context of the 1913 concert.

<i>Accountable subject</i> (emotions and responses)	Means of account-giving	<i>Others</i> (emotions and reaction)	Time frame
Frustration, search for artistic (“highest order”) excellence, need for legitimacy and praise (Memorial of Count Chigi about the artistic choices before the concert)	Budget	Part of the press and part of the citizen (critique for the “loss impresario”) (<i>Il Libero Cittadino</i> , February 1913)	Before the concert
Pleasure from artistic excellence, pleasure from pleasing others and self-celebration (Memorial of Count Chigi about the concert; Colucci, 1913)	Accounts through action (artistic choices and music performance), and accounting-based accounts	Audiences and the press (applauses, praising a music that “belongs to heaven”) (“La Messa da Requiem di G. Verdi – Notes of aesthetic critique”, March 1913; <i>La Vedetta Senese</i> , March 1913)	During the week of the concert
Pleasure from pleasing others, and self-celebration (<i>L’Opera Comica</i> , 1913; Private letter, April 1913; Memorial of Count Chigi about the period following the concert)	Accounts of donation	All citizen (press, praising the benefactor and donor, or against the “young bored man”) (<i>La Vedetta Senese</i> , April 1913; <i>Il Messaggero</i> , 1923; <i>La Gazzetta di Siena</i> , Il Cristiano Errante, April 1913)	After the concert
Source(s): Authors’ work			

Table 1.
The chameleonic subjects

Our analysis was inspired by a “history to theory” approach (Kipping and Üsdiken, 2014), which uses historical data to discuss and develop extant theoretical constructs. According to this approach, theoretical constructs “remain timeless and general, but the historical data are well suited to contribute to theory building or testing”. Inspired by this approach, we drew on a historical case to speculate on the social construction of accountability. This is in line with both the “historic turn” in organization studies (Kipping and Üsdiken, 2014; see also Rowlinson *et al.*, 2014), as well as the “new accounting history” perspective in accounting studies (Miller *et al.*, 1991; Miller and Napier, 1993; Carnegie and Napier, 2012). This approach is also in line with “critical research” paradigms, which rely upon historical, social and cultural awareness to unpack modern phenomena and shape future trajectories (Calhoun, 1995; Gallhofer and Haslam, 1996). Furthermore, using a historical perspective is particularly useful to explore how accountability is constructed and evolves by enabling us to uncover the unfolding dynamics of account-giving and response-giving in between the accountable subject and *others* over time.

In particular, we built a plot (Czarniawska, 1998) between the empirical insights offered by primary and secondary sources, our research aims, and the insights offered by the literature reviewed in section 2, to unpack the recursive relations between the giving of accounts (through accounting and through action) in the social construction of accountability and its evolution over time. Next, we explain our findings.

4. Accounting-based accountability: accounting for music and the “loss impresario”

In organizing the concert for Giuseppe Verdi, Count Chigi kept accurate accounts of the (forecasted and actual) incomes and expenses related to the event. These accounts were initially kept in the form of daily entries and notes reported in Count Chigi’s diary about the event. The diary contains ideas and forecasted accounts of alternative artistic choices and options for the event. An example is provided in Plate 1. In this example, Count Chigi estimated the cost of the orchestra associated with “the second option [of the combination of musicians for the concert] – the most probable”.

Combinazione II.ª più probabile

Orchestra Senese 46 a L. 94 al giorno
giorni 8 militare dal 17 al 5 Marzo
per le prove Baglioni
g. 14 x 94
153
1.598

Ammasso di 16 persone probabili 16
militari il 5 Marzo?

Se ciò avvenisse, l'Orchestra si ridurrebbe a 30 persone di L. 60 al giorno dal 5 Marzo al 31 per 26 giorni
26 x 60
156
1.612

Spesa per l'Orchestra Senese fino al 5. 1.598
" dal 6 al 31 1.612
Totale 3.210

In quale caso occorrono 50 Prof.
che un L. 12 al giorno per ciascuno impieghino 600
giorni 21 x 600
12.600
50 Forastieri a L. 12.000 12.600
Orchestra Senese 3.210
Prof. Forastieri 12.600
Totale 15.810

con la media di 21 Prof. 50 costano 550 al giorno
550 x 21
11.550
" " " 3.210
" " " 14.760

con la media di 20 Prof. 50 costano 500 al giorno
500 x 21
10.500
" " " 3.210
" " " 13.710

Siense Orchestra, 46 [musicians] at £ 94 per day. Days of commitment from 17 [February] to 5 March: 17 days for the rehearsals Baglioni. Days 17 x 94 = Amount £1,598.
Admitted that 16 musicians are dismissed on 5 March? If this happened, the Siense Orchestra would be composed of 30 people, at £62 per day from 5 to 31 March for 26 days. 26 x 62 = Amount £1,612.
Spent for the Siense Orchestra until 5 [March]: £1,598. From 6 to 31 [March]: £1,612. Total amount £3,210. In this case, 50 Professors are needed, implicating with £ 12 per day for each one, £600. Days 21 x 600 = 12,600. 50 Foreigners at £12 - £12,000. Siense Orchestra £3,210. 50 foreigners plus Siense Orchestra will cost £15,810.
With the average of £ 11, 50 Professors cost £550 per day. 550 x 21 = 11,550. Foreigners £11,550 plus Siense musicians £3,210 = 14,760.
With the average of £10, 50 Professors cost £500 per day. 500 x 21 = 10,500. Foreigners £10,500 plus Siense musicians £3,210 = 13,710.

Source(s): Binder no. 3, where £ is Lire – the Italian currency of the time (reproduced with kind permission of Chigiana)

Plate 1.
Expected costs of the
orchestra

All forecasted expenses and receipts were then consolidated into a cash budget for the *Messa da Requiem*. The budget shows receipts (Entrate) and payments (Spese) for the six performances of the concert (see [Plate 2](#)).

The main budgeted expenses (accounting for about 87% of the total payments) were fees for the orchestra including the conductor, instrumentalists, soloists and cantors. The provision for the managing assistant was not included in the budget, since he supported Count Chigi in this initiative without requiring any compensation ([Pinzauti, 1982](#), p. 9). Other budgeted expenses included costs related to the location of the concert (i.e. the rent of S. Francesco Church and its decoration), advertising expenses, and, prudentially, unforeseen costs. Budgeted receipts included ticket sales and subscriptions for the six performances (for a total of £17,000), as well as donations from local institutions (for an amount of £5,500). Count Chigi was described by the press of the time as accountable to the Siense citizens for the proper use of these donations (*Il Libero cittadino*, 15 February 1913).

The budgeted total income was £22,500, much lower than the budgeted expenses. However, the expected deficit did not discourage Count Chigi from his ambitious project, as he was ready to use his financial resources to sustain the concert (Chigi Saracini, "Le Ricordanze", 1958). Indeed, Count Chigi "did not back away from expenses that could also appear exorbitant or disproportionate, joining his pride of doing well to the will of contributing to the prestige of his beloved Siena" ([Pinzauti, 1982](#), p. 9). Indeed, it was Count Chigi's firm conviction and law that Art should always be served in full humility and complete dedication" ([Chigi Saracini, 1958](#), p. 9).

Given the prospective loss from the concert, Count Chigi tried to reduce expenses by negotiating with the artists. For example, in a letter to one of his collaborators, Count Chigi wrote: "In my telegram, I mentioned to you the budget that, altogether, we would have available for the artists. Also for that, I trust you but recommend you try all the ways and tricks so as not to burden ourselves too much" [3]. The collaborator replied to Count Chigi: "[The] famous [name of artist] insisted [he wanted] 5,000. [This was] reduced [with an] effort

Per la MESSA VERDIANA in S. Francesco		ENTRATE	
-----		-----	
M ^o Direttore e Artisti.....	3.12500,00	Cassio del Monte Paschi	15000,00
M ^o Amaduzzi, Triccoli e Billi (per i Cori).....	1300,00	Idem Banco Roma	500,00
Prof: Magliani (prove sezione, Orchestra locale)	"	Idem Società Commerciali	"
Orchestra	10000,00	Idem Banca Popolare	"
Cori	6610,00	Idem Piccolo Credito Toscano	"
Uolo Musica di Ricordi.....	1000,00	Dagli abbonamenti	"
Per n ^o Guide ai Cori locali	800,00	Incaassi e Esecuzioni (media presunta 3:2500,00).....	35000,00
Per il Tempio di S. Francesco	200,00		
Spese addobbo del suddetto	150,00		
Per Stampa (manifesti, programmi, reclame etc.)	1000,00		
Per il Numero Unico	2000,00		
Spese impreviste	1000,00		

Plate 2.
Cash Budget of the
Messa da Requiem for
Giuseppe Verdi

Source(s): Binder no. 2 – reproduced with kind permission of Chigiana

[to] 4,000. [I need that you] telegraph urgent approval, otherwise [we can] elsewhere engage [name of another artist] [that I] was able to engage [for] 3,000. I deserve [a] medal” [4].

This correspondence shows that Count Chigi tried to reduce expenses, while also securing the best musicians for the success of the event. Alongside the budget, Count Chigi kept accurate accounts of all actual incomes and expenses of the concert with detailed notes and entries on the most relevant items.

Given the large costs of the orchestra, all related payments were carefully recorded by Count Chigi in a specific book (“salary book”), with the name of all instrumentalists (categorized according to their instrument), the related payment per day, and the amount due for the days of rehearsals and performances (see [Plate 3](#)). In addition to the many artists hired for the concert (over 350, including the cantors), other people were involved in the organizing of the event, such as the personnel in charge of the logistics and location during the days of rehearsals and concert, as well as the firemen and “Carabinieri” (i.e. an Italian military unit) engaged to guarantee the public safety during the six performances. The advertising campaign for the concert was also a relevant item of expense: it included prints, postal services and bill postings to all main Italian cities, including Florence, Rome and Turin (see, for example, the receipts saved in binder no. 1).

Count Chigi also made accurate calculations of receipts from sales. He used a “map” of S. Francesco Church to calculate seats and associated ticket prices, varying according to the seat position within the Church. The map also included the seats booked for the subscribers for all six performances. An extract from this map and the related accounts are shown in [Plate 4](#).

The seats were marked with different colors in relation to the different categories of tickets and prices. On the bottom left side, Count Chigi reported the income from the ticket sales for the performance. All receipts from ticket sales were then reported in a sales book concerning all six performances of the concert. Receipts were classified according to the typologies of seats within the Church (see [Plate 5](#)).

Count Chigi also produced the final income statement of the event (see [Plate 6](#)), including income from the sales of tickets and subscriptions for the concert, as well as the grants collected and the income from other initiatives held to promote the concert. One of these initiatives included a cinematographic performance held at the “*Dei Rozzi*” Theater, with an income of £647.90 (recorded in the income statement under the item “Others”).

The 1913 concert for Giuseppe Verdi was meant by Count Chigi to provide a wide audience with an opportunity to experience opera music, and high-quality artistic performance, within an accessible venue – that of the Church of S. Francesco in Siena center – and through affordable price tickets. Indeed, for the first four performances of the concert, the ticket price ranged from the maximum of £8.00 to only £0.50, reaching £1.00 for the last two days (see [Plates 5 and 4](#) with the “Sales book” of the concert, and the map of S. Francesco Church with the annotation of the different ticket prices depending on the position of the seat). In spite of the success of the concert in terms of the number of tickets sold and actual income achieved (with a total receipt from sales of £23,778), which exceeded expectations (budgeted receipt was £17,000), final accounts revealed a negative financial performance (£60,240.78).

The accurate accounts and calculations described above demonstrate the attempt of Count Chigi to secure efficient management of the event and to account for the use of resources received from donors and his “fellow” citizen, attending the concert. This provided Count Chigi with an accounting-based means of accountability. However, this was not the only means of accountability for Count Chigi. In spite of some attempts to negotiate fees with artists and musicians, accounts and calculations for the concert did not have the primary aim of securing financial performance and did not constrain the artistic choices of Count Chigi, nor they led to an increase in the ticket price. Indeed, the budget drafted by Count Chigi prefigured a loss. Nevertheless, Count Chigi believed that the final artistic performance would

			Concerti					
			18 al 19	19 al 20	20 al 21	21 al 22	22 al 23	
			Spese	Spese	Spese	Spese	Spese	
Violini I	Accardi	Ascol.	10. 55525	50.	50.	50.	20.	50.
	Baggioni	Gorauini	95. 55525	4750.	4750.	4750.	19.	4750.
	Ugna	Baggioni	95. 55525	4750.	4750.	4750.	19.	4750.
	Ugna	Ascol.	85. 55525	4250.	4250.	4250.	17.	4250.
	Albini	Albini	9. 55525	45.	45.	45.	18.	45.
	Anna	Ugna	8. 55525	40.	40.	40.	16.	40.
	Anna	Albini	85. 55525	4250.	4250.	4250.	17.	4250.
	Anna	Anna	9. 55525	45.	45.	45.	18.	45.
	Anna	Anna	9. 55525	45.	45.	45.	18.	45.
	Anna	Anna	9. 55525	45.	45.	45.	18.	45.
	Anna	Anna	95. 55525	4750.	4750.	4750.	19.	4750.
	Anna	Anna	10. 55525	50.	50.	50.	20.	50.
	Anna	Anna	15. 55525	75.	75.	75.	30.	75.
	Anna	Anna	12. 55525	60.	60.	60.	24.	60.
Violini II	Anna	Anna	12. 55525	60.	60.	60.	24.	60.
	Anna	Anna	10. 55525	50.	50.	50.	20.	50.
	Anna	Anna	8. 55525	40.	40.	40.	16.	40.
	Anna	Anna	20. 55525	100.	100.	100.	40.	100.
	Anna	Anna	8. 55525	40.	40.	40.	16.	40.
	Anna	Anna	11. 55525	55.	55.	55.	22.	55.
	Anna	Anna	8. 55525	40.	40.	40.	16.	40.
	Anna	Anna	15. 55525	60.	75.	75.	30.	75.
	Anna	Anna	8. 55525	40.	40.	40.	16.	40.
	Anna	Anna	8. 551	40.	40.	40.	16.	40.
	Anna	Anna	8. 55525	40.	40.	40.	16.	40.
	Anna	Anna	8. 55523	40.	40.	40.	16.	40.
	Anna	Anna	8. 55525	40.	40.	40.	16.	40.
	Anna	Anna	10. 55525	40.	50.	50.	20.	50.
Viola	Anna	Anna	10. 55525	40.	50.	50.	20.	50.
	Anna	Anna	10. 55525	30.	50.	50.	20.	50.
	Anna	Anna	11. 25525	22.	55.	55.	22.	55.
	Anna	Anna	15. 55525	75.	75.	75.	30.	75.
	Anna	Anna	9. 55525	45.	45.	45.	18.	45.
	Anna	Anna	9. 55525	45.	45.	45.	18.	45.
	Anna	Anna	8. 55525	40.	40.	40.	16.	40.
	Anna	Anna	85. 55525	4250.	4250.	4250.	17.	4250.
	Anna	Anna	95. 55525	4750.	4750.	4750.	19.	4750.
	Anna	Anna	11. 55525	55.	55.	55.	22.	55.
	Anna	Anna	10. 55525	40.	50.	50.	20.	50.
	Anna	Anna	12. 25525	24.	60.	60.	24.	60.
	Totale			186750	206750	203750	811	1910

Plate 3.
Extract of orchestra's payments

Source(s): Binder no. 2 – reproduced with kind permission of Chigiana

have compensated for the negative financial performance of the concert, giving the reason for his conduct through the artistic performance of the concert.

Count Chigi defined himself as a “loss impresario” (B., 1966, p. 154). His wealth certainly enabled him to afford the risk of losses in favor of the excellence of artistic performance (Pianigiani, 2014, p. 5). He intended to account for his conduct through action: organizing a concert that “belonged to heaven”.

VI^a ESECUZIONE
ESECUTORI
31 Marzo 1913

1.° abbat.
v. u. d. 9.

ADDRESSO
CANTISTO
SEMPERARIO

PRIMI POSTI	SECONDI POSTI	TERZI POSTI	QUARTI POSTI
1	1	1	1
2	2	2	2
3	3	3	3
4	4	4	4
5	5	5	5
6	6	6	6
7	7	7	7
8	8	8	8
9	9	9	9
10	10	10	10
11	11	11	11
12	12	12	12
13	13	13	13
14	14	14	14
15	15	15	15
16	16	16	16
17	17	17	17
18	18	18	18
19	19	19	19
20	20	20	20
21	21	21	21
22	22	22	22
23	23	23	23
24	24	24	24
25	25	25	25
26	26	26	26
27	27	27	27
28	28	28	28
29	29	29	29
30	30	30	30
31	31	31	31
32	32	32	32
33	33	33	33
34	34	34	34
35	35	35	35
36	36	36	36
37	37	37	37
38	38	38	38
39	39	39	39
40	40	40	40
41	41	41	41
42	42	42	42
43	43	43	43
44	44	44	44
45	45	45	45
46	46	46	46
47	47	47	47
48	48	48	48
49	49	49	49
50	50	50	50
51	51	51	51
52	52	52	52
53	53	53	53
54	54	54	54
55	55	55	55
56	56	56	56
57	57	57	57
58	58	58	58
59	59	59	59
60	60	60	60
61	61	61	61
62	62	62	62
63	63	63	63
64	64	64	64
65	65	65	65
66	66	66	66
67	67	67	67
68	68	68	68
69	69	69	69
70	70	70	70
71	71	71	71
72	72	72	72
73	73	73	73
74	74	74	74
75	75	75	75
76	76	76	76
77	77	77	77
78	78	78	78
79	79	79	79
80	80	80	80
81	81	81	81
82	82	82	82
83	83	83	83
84	84	84	84
85	85	85	85
86	86	86	86
87	87	87	87
88	88	88	88
89	89	89	89
90	90	90	90
91	91	91	91
92	92	92	92
93	93	93	93
94	94	94	94
95	95	95	95
96	96	96	96
97	97	97	97
98	98	98	98
99	99	99	99
100	100	100	100

N.° 815

a line 1 -

Source(s): Binder no. 2 – reproduced with kind permission of Chigiana

Plate 4.
Map of S. Francesco
Church representing
the seats taken for the
performance of March
31, 1913

BILGNETTI	I		II		III		IV		V		VI		TOTALE	TOTALE	ABBONAMENTI	
	ESSECUZIONE	ESSECUZIONE	ESSECUZIONE	ESSECUZIONE	ESSECUZIONE	ESSECUZIONE	ESSECUZIONE	ESSECUZIONE	ESSECUZIONE	ESSECUZIONE	ESSECUZIONE	ESSECUZIONE	BILGNETTI	BILGNETTI		
a	N°	Importo	N°	Importo	N°	Importo	N°	Importo	N°	Importo	N°	Importo	Importo	Importo		
I POSTI	8	47	376	38	280	35	304	38	284	120	960	72	676	340	2720	
II POSTI	5	199	998	154	770	112	560	162	810	223	11150	174	996	1082	5260	
III POSTI	2	439	918	619	1238	733	1466	743	1486					2054	5108	
	5									900	2400	320	2760	1720	5100	Venduti a Lire 3 nella V e VI Essecuzione.
IV POSTI	030	851	32350	681	34050	675	33750	690	3450					3997	134650	
	100									887	887	118	618	1702	1702	Venduti a L. I nella V e VI Essecuzione
TOTALE			281480		232350		236750		2863		5377		5146		212910	

N.B. Nella II. III. IV Essecuzione i terzi posti vennero aumentati di 7 (11) Nella V esecuzione (fuori abbonamento) vennero aumentati i III posti di 25 e per ogni fila. Nella VI esecuzione i terzi posti vennero aumentati di 25 e per ogni fila oltre ad altre lungo il muro.

Plate 5.
“Sales book” with the incomes from the ticket sales for the concert

Source(s): Binder no. 2 listed in the methodology section – reproduced with kind permission of Chigiana

5. Bravo Guido! Accountability through music, the reactions of the audience and the responses of the accountable subject

Before the concert took place, part of the press predicted a negative financial performance following Count Chigi’s choice of *Messa da Requiem*. The press of the time emphasized a preference for a comic opera from the repertoire of Verdi, the *Falstaff*. This press also commented on the use of financial resources as a “waste of public money” that “could have been otherwise devoted to more noble scopes” (*Il Libero Cittadino*, 15 February 1913).

The prospect of a negative financial performance did not divert Count Chigi from his intent (Baglioni and Jacoviello, 2018, p. 13; Pinzauti, 1982, p. 9). As Count Chigi noted:

I also know how much effort it required and requires to me to persuade my out-of-tune fellow citizens that the *Messa Verdiana* belongs to Paradise and that it deserves the support and unconditional enthusiasm of everybody (Chigi Saracini, 1958, reflecting on the 1913 concert).

To realize his project, Count Chigi employed a copious number of artists, including 250 cantors, 100 instrumentalists, and about 15 music teachers from “La Scala” Theatre in Milan. In addition, he employed a famous conductor and four prestigious soloists. As location for the six performances, Count Chigi did not choose a theater. He chose the Church S. Francesco in Siena center. The Archbishop of Siena granted Count Chigi permission to use the Church but Count Chigi had to assure avoiding any activity that could offend the decorum of the Church (see the private correspondence dated 24 January 1913, saved in binder no. 3). Moreover, the organization of the event included an articulated advertising plan to promote the concert all over Italy (as documented by the advertising expenses in binder no. 1).

Count Chigi reacted to the negative press and comments by emphasizing the excellence in all his artistic choices for the concert, and the quality of his music project:

Success, as it is already known by all, was complete and enthusiastic, but, more than by the applause that can be registered every evening, success can correctly be measured by the interest aroused in the citizenship which, these days, only talks about the exceptional grandeur and the even more exceptional perfection of this performance that will eternally remain carved in the mind of those who will be able to enjoy it if only for once (*La Vedetta Senese*, 25–26 March 1913).

You [Count Chigi], for your part, remain with the intimate and great satisfaction that no one will ever do what you were able to do, but do not take any more similar cats to skin that cost to your purse, and above all give more bitterness to you than to your few lauded fellow citizens – exceptions, very few, excluded” (*L’Opera Comica*. Organo esclusivo dell’operetta – The Comic Opera. Exclusive organ of the operetta, – Milano, 2 May 1913, in binder no. 3).

And I remember [how much] the wide nave of S. Francesco [was] full of the common people [that was] religiously gathered to hear the music of the pure genius of our artists and I remember the thrill that shook the crowd’s nerves, I remember the bursting enthusiasm of this crowd (Colucci, 1913, p. 163).

The press also praised the excellence of musicians and artists, alongside the merit of Count Chigi:

And after having applauded [director] and the artists, all the standing public, with a very nice gesture, finally wanted to honor Count Guido Chigi with repeated ovations (*La Vedetta Senese*, 24–25 March 1913, n. 68).

The success of the event and the appreciation for the exceptional work of Count Chigi were also stated within private correspondence. For example, in a private letter dated 9 April 1913, a Sienese thinker and prominent person of the time, wrote:

I cannot keep myself in silence with you today in this beautiful and shining occasion of your work for Siena, which owes everything to you if during these days it has been extraordinarily acclaimed and congratulated for the magnificent success that you reported with the execution of the great *Messa da Requiem* (. . .) Bravo Guido! (Binder no. 3).

However, some of the press remained critical:

because [it comes from] the young bored man the idea of spending thousands of lire for the vainglory of easy popularity, here it is the demigod descended to earth to show a miracle and everyone else down, prone! (*La Gazzetta di Siena*, *Il Cristiano Errante*, 20 April 1913).

While attempting to account for the use of resources through the excellence of music performance, new accounts were stimulated to sustain the legitimacy of the concert and enhance social cohesion and cultural awareness about it. Indeed, Count Chigi responded to the critics by devoting all income from donations to a children’s hospital in Siena. Count Chigi’s accounts of the donations were published in the local press (*La Vedetta Senese – Cronaca di Siena – Echi del centenario Verdiano*, 7–8 April 1913):

Count Guido Chigi Saracini donated to the children’s hospital the following amounts:

- (1) Oblation of the Florentine Verdian Committee for the performance of the *Messa da Requiem* in the S. Croce Church (£1,000.00);
- (2) Oblations found in the boxes placed at the entrance of the S. Francesco Church on the evenings of performance (£560.20);
- (3) Income from the sale of booklets for the performance of the *Messa* in S. Croce Church in Florence and various oblations received (£87.00);
- (4) Net income from the cinematographic evening at the ‘*Dei Rozzi*’ Theatre (£286.15).

In addition to these donations, Count Chigi also devolved the funding for the concert – provided by two Italian banks specifically for the concert – to the children’s hospital. Count Chigi’s accounts of these donations were also published by the local press. Following Count Chigi’s exemplary donations, 83 choristers decided to devote their fees for one day of work to the hospital. Therefore, further accounts about donations were reported by the local press:

With the mediation provided by Count Chigi Saracini, additional £124.50 reached the Hospital, the amount corresponding to the fee for one day of work, that, with a very noble gesture, the 83 choristers of the choral society ‘Giuseppe Verdi’ wanted to devolve in charity. With the £5,500, already paid by Count Chigi, the donations to the hospital amount to £7,557.85” (*La Vedetta Senese* – Cronaca di Siena – Echi del centenario Verdiano, 7–8 April 1913).

Ultimately, the 1913 concert received collective appreciation not only for the quality of the artistic choices made by Count Chigi, but also for the remarkable impact of the concert as a beneficial event, as evidenced by the local press (*La Vedetta Senese* – Cronaca di Siena – Echi del centenario Verdiano, 7–8 April 1913): “Therefore the grandiose artistic event, which was the *Messa da Requiem* in S. Francesco Church, had a wide repercussion also in the beneficial settling. [This repercussion was] [a]s the munificent gentleman [Count Chigi] wanted from the beginning”, despite the expected financial loss. The beneficial consequences of the concert were also highlighted: “The costly execution of the *Messa da requiem* in S. Francesco Church also served to carry out an act of conspicuous charity in favour of the building of the children’s hospital” (Leonardi, 1913, p. 3).

Overall, the artistic and cultural project of Count Chigi was underpinned by complex patterns of accountability towards the local community: the citizens paying for the tickets, as well as citizens and local institutions donating money for the concert. The detailed accounting practices for the music concert provided a means of accountability for the music concert, revealing a loss (as shown in section 5). At the same time, the quality and emotional dimension of music performance – provoking applause and an enthusiast reaction – was drawn upon by Count Chigi to legitimize the use of financial resources: music provided for accountability through action opposing the calculative accountability demand for the use of resources, while still giving an account, as we further discuss next.

6. Accountability and music in the social construction of accountability

6.1 Accountability through action, reactions and responses

The excellent music performance generated critiques and frustration, but also strong emotional reactions from the applauding audience, citizens and a vast part of the press: citizens could “only talk about the exceptional grandeur and the even more exceptional perfection of this performance that will eternally remain carved in their mind”, as quoted above. The 1913 concert remained carved in the mind of spectators, experiencing a music performance that “belonged to heaven” and responding with “enthusiasm, full of astonished admiration” – as quoted above. Successful performance, and the conduct of Count Chigi, could be accounted for through *both* the excellence of music performance, giving an account “on the spot’ *and* the reaction it provoked: the applause of the audience, the interests of the citizenry, the standing ovation at the end of the concert, “correctly” measuring the success (*La Vedetta Senese*, 24–25 March 1913) and the comments from the press. This reaction could be drawn upon by Count Chigi to provide a further account of himself, demonstrating that he fulfilled his duty. In so doing, the social construction of accountability was not only shaped by the accounts produced by the accountable subject (been these accountings or accounts through action) but also through the reactions of *others*.

In addition, these reactions provoked further responses from the accountable subject, leading to new accountings about donations for the children’s hospital, particularly in

response to the critiques and negative press for “waste of public money”. The new accounts for donations enabled Count Chigi to further demonstrate that the concert was *not* held in his self-interest [“with everyone else down, prone!” – quoted above] but it was held in the interest of citizens [“I didn’t want that my initiative had the meaning and colour of a “private” event, but I wanted, instead and above all, that Siena, and only Siena, was the absolute lady of the honours to Verdi” – Chigi Saracini, 1958, p. 8]. The new accounts further legitimated Count Chigi’s choices and conduct. Also, the new accounts stimulated further reactions from the orchestra, donating part of their salary to the children’s hospital following Count Chigi’s example and accounts of donation. The donations of the orchestra provided further accounts of the success of the concert, which generated reactions from the press: the 1913 concert was acknowledged as a grandiose charitable event which “had a wide impact also in the charitable field” (*La Vedetta Senese* – Cronaca di Siena – Echi del centenario Verdiano, 7–8 April 1913).

These findings extend prior studies that have theorized “account-ability” as a “response-ability” (Favotto *et al.*, 2022), by demonstrating that the re-action of others to the accounts of the accountable subject, both “on the spot” and over time, feeds back into and reinforces, the ability of the accountable subject to provide an account of itself. The reactions of others provide for a *further* account, participating in the social construction of “account-ability” as a “response-ability”, as these reactions and the responses they provoke are re-embedded into the social construction of accountability, leading to always new accounts and new reactions. These dynamics in between the giving of accounts (through accounting and music), the reactions to these accounts (the applauses and the critiques), and the responses of the accountable subject (the new accountings for donation), always leading to further reactions (the donations from the orchestra and the impact on the charitable field), are enhanced by emotions: the frustration of the accountable subject (for the critiques triggered by the negative accounts), the pathos and celebration of the accountable subject (for excellent music performance and the applauses), the pleasure and sentiment triggered by music (for an opera “belonging to heaven”).

Here, we extend prior works on the social construction of accountability (Sinclair, 1995), by showing that this construction takes place and evolves through relations in the form of the ongoing dialectic in between the accountable subject (with its accounts), the re-actions of *others* (providing for further accounts) and the responses to these re-actions (in the form of evolving accounts). We also add that this dialectic is enhanced by music and the emotions it provokes. Therefore, music participates in the relational construction of accountability by shaping both the ability of the accountable subject to provide an account of itself, as well as the responses these accounts provoke and the way in which they are re-embedded in the social construction of accountability. This process strongly engages with emotions, as further discussed next.

6.2 Accounting-based accountability and accountability through music: pathos, admiration, pleasure and frustration

The accurate accountings of the concert of Giuseppe Verdi certainly directed the attention of part of the press and local citizens towards the loss from the concert and the inefficient use of financial resources coming from tickets and donations paid by citizens and local institutions. The accounts for the negative financial performance triggered critiques against the “loss impresario” and against the choice of *Messa da Requiem*, rather than the *Falstaff*, regarded as more suitable for the masses. According to part of the press, this “young bored man” could have devoted the resources to more “noble scopes”. Budgeted and actual accounts for the concert were drawn upon to criticize the conduct and artistic choices of Count Chigi, because of “exorbitant” and “disproportioned” expenses – as quoted above.

However, Count Chigi did not respond to the calculative accountability demand from the press and part of the local citizenry by constructing himself as a calculative self. He did not change the choice of *Messa da Requiem* to secure more income from tickets. Despite some attempts to negotiate salaries, he did not compromise on the choice of the artists. He resisted the calculative demand, while still giving an account of himself. He did so *through* music. Music – with the immediate and intimate emotions that it was able to trigger in the public – offered a non-accounting account of the concert and the conduct of Count Chigi. The accountable subject responded to the calculative accountability demand through action: searching for artistic choices, in his view, of the “highest order” and the excellence of music performance. This action was drawn upon by the accountable subject to account for his conduct, and legitimated his decisions, *in opposition* to the calculative accountability demands. Action provided a more immediate and personal account (Oakes and Young, 2008). Through his action, Count Chigi could restore a “condition for morals and individual responsibility” (Joannides, 2012, p. 245): he could provide a complete account of himself for the concert, clarifying his moral position and rights in relation to his project.

Accountability through action provides accounts that are intertwined with the personal, even moral, sphere of the accountable subjects (Parker, 2014). We add that accounts through action engage with accounting-based accounts in the social construction of accountability, as they may be provoked one by the other. For the 1913 concert, accountability through action was triggered *against* all the accusations provoked by the accounting-based accounts. Rather than inhibiting self-critique (Oakes and Oakes, 2016) and reducing the accountable subject to a calculative subject (Miller, 2001), the frustration caused by calculative accountability enhanced the need for accountability through action.

Furthermore, the 1913 concert was recognized by the majority of the public as a “complete and enthusiastic” success. As shown by Achilli *et al.* (2022), narcissism, self-celebration as well as ideology, influence the way in which the accountable subject constructs itself as accountable: accounting-based and narrative accounts can be drawn upon to celebrate the self. We extend these findings by showing that, by the means of music, the celebration of the accountable subject can be also aided by accountability through action, “consecrating his name to history, in spite of the envious malice” – as quoted above. Therefore, accountability through action does not only restore moral conditions of responsibility (Parker, 2014) but it can be also drawn upon to celebrate the accountable subject particularly as action engages with the pathos triggered by music. Furthermore, differently from the findings of Achilli *et al.* (2022), the celebration of the accountable subject was not related to accounts of efficiency. Oppositely, it was sustained by accounts for losses in conjunction with music performance: the accounts of the losses were drawn upon to praise the “loss impresario”, his “magnificent success” and his sacrifice at the “cost for his purse”, as “no one will ever do what [he was] able to do” – as quoted above.

These considerations confirm and add to prior works on the “felt” dimension of accountability. We confirm that the social construction of accountability is related to the “sense” of being accountable (Sinclair, 1995; Roberts, 2009), which is profoundly intertwined with the emotions underpinning the social relations between the accountable subject and others, as well as the emotional sphere of the self (Achilli *et al.*, 2022). But we also extend these findings, by showing that accountability through action and accounting-based accountability both oppose and reinforce each other through the felt dimension of accountability: they oppose each other as accountability through action is triggered against the frustration of the accountable subject caused by accounting-based accountability; they reinforce each other as a means of celebration of the self.

6.3 Chameleonic accountability and the chameleon subjects

As discussed above, accountability about the concert evolved over time through patterns of account-giving and response-giving. Within these dynamics, the subjects giving and

demanding accounts were not “immutable”, but they also evolved as chameleons, in reaction to each other and throughout the evolving accountability relations: they changed their traits and attitudes interdependently. We summarize this in [Table 1](#).

Before the concert took place, part of the citizen and the press receiving Count Chigi’s accounts reacted by blaming him for being a ‘loss impresario’ and criticizing his artistic choices, provoking Count Chigi’s frustration but also the search for legitimacy through artistic excellence. These *others* provoked Count Chigi’s change and reaction, triggering his accountability through action, as a way to respond to the negative press and part of the citizen. Alongside Count Chigi’s chameleonic change, and in a further reaction to that, the *others*, their traits and attitude, also changed: from a critical and blaming press (and part of the citizen) to an applauding, enthusiastic, audience. These changes provoked Count Chigi’s further change, leading him to engage in charity donations and accounting for these donations to larger *others*, i.e. all fellow citizens, praising him as a donor and a benefactor. So, the *others* changed again as a chameleon, in response to the chameleonic changes of the accountable subject.

Here, we add to the work of [Sinclair \(1995\)](#), by showing how the chameleonic nature of accountability does not only pertain to its means and contents, but it also permeates and pertains to the accountable subject and the *others*: they all become chameleons as they all change through their respective and dynamic relations of account-giving and response-giving, thereby feeding into the chameleonic nature of accountability. This requires an understanding of how accountability relations unfold over time through the interactions (of account giving and response giving) in between different subjects, as well as through their emotional responses, ultimately leading to, and being shaped by, always changing (chameleonic) accountable subjects and (chameleonic) *others*. The meanings that these subjects ascribe to accountability, and the means they choose to account for or react, are not independent, but they evolve through interaction and emotional responses. Therefore, we show that emotions are also relevant to explain the chameleonic nature of accountability, why this nature permeates the meanings, means and mechanisms of accountability, as well as its subjects.

7. Conclusions

Our study provides a number of contributions. Firstly, we extend prior work on the social construction of accountability ([Sinclair, 1995](#)), by showing how accountability is constructed and develops over time relationally, through patterns of account-giving, reactions and response-giving in between the accountable subjects and others. We show that this relational process is enhanced by emotions, such as those emotions triggered by music. Here, we also add how the chameleonic nature of accountability not only pertains to the means and contents of accountability and its relations, but it also encompasses the accountable subjects and the others: accountable subjects and the others change, as chameleons, through their respective reactions, responses and emotions, feeding into the chameleonic nature of accountability. In so doing, we also extend prior work that has conceptualized accountability as an “account-ability” grounded on responsiveness (and therefore “response-ability”) ([Favotto et al., 2022](#)). We demonstrate that, in the social construction of accountability, not only speculative reactions to account-giving matter. Reactions can also happen “on the spot” and be re-embedded in the social construction of accountability through new accounts, provoking new reactions within an ongoing relational process.

Secondly, we extend prior studies on accountability through action ([Parker, 2014](#)), and the emotional dimension of accountability ([Achilli et al., 2022](#); [Roberts, 2009](#); [Sinclair, 1995](#)), by showing that accountability through action engages with accounting-based accountability in complex ways, in opposition or reinforcement, through the emotions they provoke. Also, we add that “accountability on the spot” can provoke re-actions, and responses to these

re-actions, even over time, feeding back into how accountability is socially and relationally constructed as an ongoing process. In so doing, we also add to prior work on accounting and music (Zan, 1998, 2006; Oakes and Oakes, 2019) by showing how music feeds into the chameleonic nature of accountability and of its subjects through emotions.

This study has focused on music. Further research can be undertaken to uncover how other arts, such as drama, dance, painting, or sculpture, can engage with accounting in the social construction of accountability. As shown in this study, accounting-based accountability practices do not necessarily constrain artistic projects but rather can work alongside accountability through action in the social construction of accountability. They do so by engaging with the emotional dimension of accountability.

Notes

1. <https://global.chigiana.org/index.php/accademia/> accessed 23 July 2021.
2. Chigiana's Social Report 2019, available at: https://chigiana.org/wp-content/uploads/Bilancio-Sociale_FAMC-2019-2-1.pdf, accessed 23 July 2021.
3. Letter of Count Chigi to Vittorio Andreini saved in binder no. 3 listed in the methodology section, and dated 19th January 1913.
4. Telegram of Vittorio Andreini to Count Chigi saved in binder no. 3 listed in the methodology section, and identified with the code "Siena Milano 354 27 24 21.15#".

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Appendix
Primary sources

Archival records	Description of the source	Moment of preparation	Location
<i>Expected cost of the orchestra</i>	The note provides the forecasted costs related to alternative choices for the orchestra	Before the concert	Binder n. 3: "Messa Verdiana – Contratti generali, Lettere e Telegrammi di ringraziamento e mi rallegro – Lettere del Comune e Consiglio provinciale di Siena dopo esecuzione. Gennaio 1913 – Maggio 1913" ("Messa Verdiana – General contracts, Letters and Telegrams of gratitude – Letters of the Municipality and Provincial Council of Siena after execution. January 1913–May 1913")
<i>Cash Budget</i>	The report summarizes all the forecasted expenses and receipts	Before the concert	Binder n. 2: "Esecuzioni della Messa da Requiem di G. Verdi 1913 – Documenti" (Executions of the Messa da Requiem of G. Verdi, 1913 – Documents)
<i>Salary Book</i>	The book contains the payments related to the costs of the orchestra	During the concert	
<i>Map of S. Francesco Church</i>	The map shows the seats taken for a performance, highlighting the different ticket prices	During the concert	
<i>Sales Book</i>	The book summarizes all the receipts from ticket sales	During the concert	
<i>Final Report</i>	The report includes all the incomes and expenses of the concert	During the concert	

Source(s): Authors' work

Table A1.
Accounting records related to the *Messa da Requiem* for Giuseppe Verdi (25–31 March 1913)

Name of newspaper	Description of the source	Date	Location
<i>Il Libero Cittadino</i>	These articles report the critics of some Count Chigi's choices for the concert	15 February 1913	Binder n. 4: "La Messa Verdiana – Omaggi, Pubblicazioni giornali, resoconti polemiche", gennaio-maggio 1913" ("The Messa Verdiana – Gifts, Newspaper publications, Controversial reports, January–May 1913")
<i>La Gazzetta di Siena, il Cristiano Errante</i>	The article describes the success of the concert	25–26 March 1913	
<i>La Vedetta Senese – Cronaca di Siena</i>	The article reports the appreciation for Count Chigi	24–25 March 1913	
	The article refers to the donations to the children's hospital	7–8 April 1913	
<i>Il Messaggero</i>	The article, titled "A sumptuous temple to Music", reports the opinion of the musicologist Raffaello De Rensis on the concert hall that had been built by Count Chigi in his home	2 December 1923	Chigiana's Archive

Source(s): Authors' work

Table A2.
Articles on newspapers

Archival records	Description of the source	Date	Location
<i>Receipts of the advertising plan</i>	The receipts refer to the prints, postal services and bill postings related to the promotion of the concert all over Italy	Various dates before the concert	Binder n. 1: "Ricevute di spese commesse per affissioni, Posta ect. dal Sig. Prof. Piero Baglioni per l'importo di £632,33. Vedi Mandato N. 14 allegato N. 7" ("Receipts for advertising and mailing expenses, Post ect. by Mr. Prof. Piero Baglioni for the amount of £632.33. See Mandate No. 14 attached No. 7")
<i>La Messa da Requiem di G. Verdi – Note di critica estetica</i> ("The Messa da Requiem of G. Verdi – Notes of aesthetic critique")	The booklet reports a musical critique of the concert	29 March 1913	Binder n. 2: "Esecuzioni della Messa da Requiem di G. Verdi 1913 – Documenti" (Executions of the Messa da Requiem of G. Verdi, 1913 – Documents)
<i>Letter from the Archbishop of Siena to Count Chigi</i>	The letter refers to the permission to use S. Francesco Church for the concert	24 January 1913	Binder n. 3: "Messa Verdiana – Contratti generali, Lettere e Telegrammi di ringraziamento e mi rallegrò – Lettere del Comune e Consiglio provinciale di Siena dopo esecuzione. Gennaio 1913 – Maggio 1913" ("Messa Verdiana – General contracts, Letters and Telegrams of gratitude – Letters of the Municipality and Provincial Council of Siena after execution. January 1913– May 1913")
<i>L'Opera Comica. Organi esclusivo dell'operetta</i> ("The Comic Opera. Exclusive organ of the operetta")	The source consoles Count Chigi about the success of the concert against the critics received	2 May 1913	
<i>Letter to Count Chigi from a prominent person of the time</i>	The letter reports an appreciation for Count Chigi due to the concert	9 April 1913	

Source(s): Authors' work

Table A3.
Other forms of
accounts

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