

Chapter 5

Toward the Theory of Enterprise: Dialogue Between Business and Economics Women Scholars



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Abstract Studies on gender accounting are quite recent. Drawing upon criticism of dominant economic theories as developed within Feminist Economics, this paper aims to provide an original contribution to studies on gender accounting by establishing whether the (male) assumptions of the theory of the enterprise can be submitted to critical revision. As a foray into a field of research that we intend to further explore in the future, this paper focuses on the work of Italian women scholars Isa Marchini and Rosella Ferraris Franceschi. More specifically, it ponders the contribution they gave to the discipline in order to identify innovative insights that could enable original and enriching criticism to mainstream theories.

Keywords Women · Theory of the firm · Accounting · Feminist economics
Economia aziendale

Attributions: The paper is the result of common analysis and the contribution of both authors for each paragraph is of 25%.

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5.1 Introduction

Despite being rather recent, studies on gender accounting have covered a wide range of issues such as the presence (or absence) of women in academia and accountancy profession, the origins of accounting itself, and the ways in which the lack of female values has impacted on its assumptions. Drawing upon criticism of dominant economic theories as developed within Feminist Economics, this paper aims to provide an original contribution to studies on gender accounting by establishing whether the (male) assumptions of the theory of the enterprise can be submitted to critical revision.

Feminist Economics is one of the most interesting and recent fields of study in Economics. It can be placed under the wide and varied umbrella of heterodox theories that are critical towards the dominant economic theory. Feminist economics questions various elements of neoclassical construction (assumptions, methodology, issues, pedagogy) and, in particular, the *homo æconomicus* model that, with all its limitations, is nevertheless considered a starting point in most economic analysis (Nelson 1992, 1995; England 1993; 2003; Nelson and Ferber 1993; Folbre and Hartmann 1988; Strassman and Polany, 1995). Of course, feminist scholars are not the only ones to criticize this model which does not describe satisfactorily neither the behavior of women nor that of men (Sen 1977; Frank 1978; Akerlof and Yellen 1988; Leibenstein 1976; Marsden 1986; Persky 1995). Feminist scholars, however, focus their criticism on gender bias in economic theory that reflects western social beliefs about masculinity. They do not amplify sexual differences in economic behavior, but rather emphasize the importance of blind gender social construction behind the *homo æconomicus* model.

In a famous passage of *The General Theory of Employment, Interest and Money*, Keynes says: “Practical men, who believe themselves to be quite exempt from any intellectual influence, are usually the slaves of some defunct economist.” We believe that Keynes, despite having a brilliant student like Joan Robinson, had a male economist in mind, and this is precisely what feminist scholars dispute. The consequences are important both at a macro and microeconomic level, even if the latter has been less detailed in the literature. Among the first ones we mention for example: failure to recognize the economic role of reproductive activity (unpaid work) and the contribution of unpaid work in national accounts; the separation between public sphere (market) and private sphere (family); definition and implementation of economic policies that neglect the possible different effects on men and women (deriving from the different social role); underestimation of the problems associated with paid work by women as poverty, occupational segregation, discrimination, wage differentials, etc. (Vingelli 2005).

The aim of this paper is to contribute to the development of a feminist theory of the firm arising from a dialogue among women scholars working in different fields of economics.

Our research queries are as follow:

RQ1: Are there Italian business researches based on the critical thought of the Feminist Economics? Has *Economia Aziendale*¹ (EA) in Italy been influenced by Feminist Economics?

RQ2: Is it possible to identify a common base of assumptions that would enable scholars to link Feminist Microeconomics theory of the firm and Business Theory of the Firm?

The section, that follows, offers an overview of the ways in which mainstream economic theories have been criticized mainly—even though not exclusively—by female scholars. Based on our literature review (comprising both national and international sources), to date the issue of how the theory of the enterprise can be approached and developed in “female” terms has not received much international attention. This, we believe, is due to the fact that in Italy (as well as in Germany), *Economia Aziendale* is perceived and defined in a much broader sense than it is in the Anglo-Saxon tradition. As the first step of a broader research that we will gradually carry out, this paper aims to give an account of relevant Italian sources. Specifically, it focuses on the work of two Italian women scholars: Isa Marchini and Rosella Ferraris Franceschi.

5.2 Literature Review on Gender Accounting: State of the Art and Perspective for the Research

Studies on gender inequalities within EA are rather recent. UK research evidence demonstrates the existence of a very substantial gender divide in higher education (Halvorsen 2002; Harley 2003; Dawson et al. 2007) and the persistence of an academic labour market stratified by gender (Handley 1994; Knights and Richards 2003; Komori 2007; Ward and Wolf-Wendel 2004). Therefore, we think that it is time to carry out an investigation which addresses this topic within the Italian context and considers the issue seriously, as some recent publications are emphasising (Broadbent 2016; Virtanen 2009; Samkin and Schneider 2014).

Hopwood, 1987 introduced the importance of going to see the origin of accounting as well as the reasons that move the accounting phenomenon is highlighted. To motivate this type of analysis, the author identifies a synthesis in “feminist” treatises throughout the following strands: “...the illumination of objectification implicit in the accounting art; the conceptions of order and regulations that infuse accounting rhetoric and the partiality of the particular modes of

¹A proper English equivalent for *Economia Aziendale* has yet to be found. The discipline is alternatively referred to as ‘Business Administration’ or ‘Business Economics’ in international literature. However, since there has been no agreement on a shared definition, we have decided to use the Italian one.

decision rationality towards which accounting is seen as being orientated” (Hopwood 1987: 67).²

If Hopwood considers the aspects of gender as important in accounting through a series of reflections, Broadbent (1998) aims at resetting accounting at the centre of attention, as well as including the debate that regards the female universe. According to this authoress, the female absence over time has led to an impoverishment of the contents of the subject and, therefore, to a lack of results and meanings, due precisely, to the excessive “masculinisation” of the accounting doctrine.

Starting from “accounting logic” (Broadbent 1998: 271) and taking the contents of Hines (1992) into consideration, Broadbent (1998) attempts to suggest the pathway, in order to give content to the accounting subject. According to the authoress, bringing the presence of male and female values to their right balance, accounting might be brought back to its right balance both in form and in its contents (Broadbent 1998: 271).

The female Scholar, particularly, moves from certain theories that consider modernity (in the Nineties) as a time where the distance between time and space grows (Giddens 1990) and, therefore, that certain tools are needed to “reconnect” these distances. Among the tools, that are tightly connected to power, is Accountancy. If Accounting is a technological tool that is at the service of power, it cannot be formed solely by technicality, but it has a significant “organisational” element (Broadbent 1998: 274; Hopwood 1987).

Moreover, the same authoress, following the writing of the sociologist Barbara Marshall (1994) where she affirms that modernity is solely considered from a certain point of view: the male one, suggests that this has implications from the accounting viewpoint too, wherein a “vision” purely prevails and it is the male one. The results that come out of adopting this viewpoint are partial, in that the aspect of the female role, too often relegated to ‘private life’, is not considered, as can be read: “If accounting as technology of modernity is constructed in the same fashion, the domination in which accounting might produce privileges a rationality which ignores the experiences of women and produces a patriarchal domination” (Broadbent 1998: 275). The very harsh criticism, based upon a strong theoretical construct the authoress proposes shifts to what can be done in this context, as we can read: “In order to promote different approaches to accounting I shall draw on both the communicative rationality developed by Jurgen Habermas and feminist critiques which seek to challenge the paternalistic thrust of his work. In engendering critical modernity (the communicative rationality of Jurgen Habermas, in particular) we can move towards remedying the imbalances of accounting.” (Broadbent 1998, p. 276). Again: “The elements which “accounting logic” seems to have ignored and which are not represented in the objective domain associated with conventional

²The expression of accounting art comes from another author too: Amodeo (1994).

accounting are the “soft” values—the emotional, affective and feminine—associated with the subjective domain or the inter personal world. We need an accounting dialogue which, through the introduction of the subjective domain, can represent these “soft” values” (Broadbent 1998: 280).

By way of learned deductive reasoning (Ideal Speech Situation), Broadbent (1998) considers accounting to belong within the “public” sphere, because accountability and all that which concerns the public is influenced by the male sphere (Fraser 2016). The feminine (soft) values, according to the authoress, are relegated, therefore, to the private sphere. However, a space also for those “soft values” opens up if we follow Meisenhelder (1979), who explains why female logic is not emphasised. Particularly, Meisenhelder (1979) affirms that the theory of Habermas is incomplete, since he does not consider that emotional sphere of “rationality”. He reintroduces the emotional sphere and, as such, we may read: “In that sense accounting is also implicated in the destructivity expressed by Meisenhelder (1979) in the quotation above. The aim must be to transform, rather than extend, the current definitions of rationality. Women, seen as the “historically determined careers of emotional rationality” (Broadbent 1998, p. 131), are the ones who can achieve this. Meisenhelder argues that “the route to this is made by women ending their exclusion from the public sphere as well as their exploitation in the private sphere of the family” (Broadbent 1998: 287).

This vision means the need for new ideas in order to review the dichotomy between public and private as well as inserting the sphere of the “emotions” in such contexts, as can be read: “Their (women’s) involvement in the public sphere along with a re-alignment of what is appropriate in that context would be a welcome and important step forward” (Broadbent 1998: 287–288).

All this reasoning is to allow the potential of accounting to be better expressed, as we can read: “In searching for a solution to the problem of achieving the potential of accounting, the paper has sought to engage with some recent debates on the nature of modernity itself” (Broadbent 1998, p. 288). So, the following is suggested: “Accounting may be redeemed by substituting “accounting logic” and conventional accounting with a discourse which seeks to give account in such a way that all aspects and all values are visible and seen as valid contributions which can be represented” (Broadbent 1998: 289).

Besides, Broadbent (1998) considers all the difficulties that intermesh between theory and practice, as can be read: “The possibility of opening up the discourse to values informed by the feminine is potentially reduced by the dominance of masculine values (“accounting logic”) in a masculine arena (the ISS). The danger is that this correspondence of value orientation will act as an ideological force which maintains the hegemony of the values contained in them.” (Broadbent 1998: 289). So, she proposes some suggestions for the future of accounting: “New ways of accounting would seek to involve those colleagues alongside other parties with an interest, inviting their contributions to the solutions. It would have to be a dynamic

process and I suspect the notion of universalistic answers would not arise. New forms of presenting information might well emerge as well as new forums for engagement.” (Broadbent 1998 p. 292).

Not just accountancy plays a role as regards power and hierarchy, for which it may express its full potential but it has also a role as regards the surrounding context, as we can read: “Accounting may well be determined by the context in which it exists, but it is also determining of that context” (Broadbent 1998: 293).

Therefore, a still-open wide space is highlighted just as Broadbent wishes in other works (Broadbent and Kirkham 2008; Broadbent 2016) and is strongly sustained by many other male scholars (Anderson et al. 1994; Walker 2008). Especially, however, a thought from the historical point of view is wished for, as we can read: “Moreover, explicitly feminist and gender histories have been rare and research is pursued within relatively narrow spatial and temporal bounds.” (Walker 2008: 590). Again: “These themes invite accounting historians to explore the manner in which practices such as accounting and accountability may be implicated in the subordination and oppression of women in various time and space dimensions.” (Walker 2008: 591, Bennett 1989, pp. 262–263). The perspective proposed by Broadbent (1998) represents the basis to be able to develop that “potential”, which, according to this way of thinking, is still not expressed in Accountancy due to the lack of an effective female contribution. It is upon this aspect that we wish to direct our empirical research as well as our contribution, leaving the other yet interesting aspects of the literature on gender accounting behind (Lehman and Tinker 1987; Lehman 1992; Kirkham 1992; Haynes 2008; Dambrin and Lambert 2006a, b).

Yet another important aspect to consider, in order to complete the theoretical background, regards women’s difficulties in career progression and is well known as the “glass ceiling” phenomenon,³ which represents a key topic within the gender literature, as well as the institutional and political world. The glass ceiling: a metaphor used to underline the difficulty or the impossibility for women to gain equal access at the top of several professions, including the academic career ladder (Lehman 1992; Baxter and Wright 2000; Cotter et al. 2001; Goodmann et al. 2003; Ciancanelli et al. 1990; Bell et al. 2002; Blickenstaff 2006; Dambrin and Lambert, 2006a, b, 2008; Broadbent and Kirkham 2008; Broadbent 2016). Accordingly, the “glass cliff” (Broadbent and Kirkham 2008) is used to explain that women can see the opportunity for development in their career but there are no opportunities to concretely pursue it because many barriers (family duties, social homogeneity, “stereotypes”) create difficulties to their progression.

³“The glass ceiling is a transparent barrier that kept women from rising above certain levels in corporations... It applies to women as a group who are kept from advancing higher because they are women” (Morrison et al. 1997: 13).

5.3 Research Methodology

This study is part of a broader research project whose methodology differs from the one developed within Feminist Economics, as well as from the one adopted in studies on gender accounting internationally. Notwithstanding the contribution that some male scholars have given to Feminist Economics, this paper focuses exclusively on the work of Italian female scholars Isa Marchini and Rosella Ferraris Franceschi, in order to initiate a process of critical revision of their theories. Specifically, the paper ponders the contribution Marchini and Rosella Ferraris Franceschi have given to the discipline, in order to identify innovative insights that could enable original and enriching criticism to mainstream theories. The choice to devote this preliminary study exclusively to the work of Marchini and Ferraris Franceschi was based on two criteria: (1) the experience and the authority that the two scholars have gained over their long and impactful careers, and (2) the originality of their approach.

In 1980, Isa Marchini was the first female scholar to become Full Professor of *Economia Aziendale* in Italy, while Rosella Ferraris Franceschi was the first Italian Full Professor to point out that, despite being autonomous disciplines, Economics and EA are deeply intertwined.

In this regard, however, it is worth pointing out that ten years before Angela Magistro (Magistro 1989), another Italian female scholar, had already advanced an original approach to the study of EA. In her work—which she further developed in more recent publications (Magistro 2011, 2015)—Magistro highlighted the relationship between EA, microeconomics and macroeconomics.

Given its focus on basic assumptions—rather than on isolated aspects—of the theory of the enterprise, the theoretical approach presented in this paper offers an original contribution to international studies on Gender Accounting. In this regard, the aim of this paper is to determine whether the contribution Marchini and Ferraris Franceschi gave to the theory of the enterprise is an original one, and, if that is the case, if their approach can be used as an inspiring and effective theoretical tool to revise the theory of the enterprise from a female perspective. Our methodological approach is deductive, and it is based on a progressive analysis of the literature; we also intend to carry out a qualitative research (Tracy 2012; Ritchie and Spencer 2002) in the future, through semi-structured interviews to Italian women scholars chosen according to the following criteria: seniority, scientific output, relevance of themes studied with regard to the aim of our research. Drawing on the results obtained through this and subsequent preliminary studies, we will further develop our research by extending it to all Italian scholars (both male and female) working in the field, in order to determine whether ‘gendered’ (that is, male and female) approaches to the main areas of EA actually exist. Specifically, we intend to focus on the theory of the enterprise by answering the following question: can a comparison between the male and the female approach offer insights for a critical revision of basic assumptions, as occurred in Feminist Economics?

5.4 The Contribution of Isa Marchini: New Perspectives for *Economia Aziendale* and Theory of the Firm

Openness to interdisciplinary and international comparison are the traits suited to describe the contribution of Isa Marchini, appreciated for being a social innovator “even before an innovator in *Economia Aziendale* (EA)” (Cafferata 2006: 16). Endowed with a strong personality and keen foresight, the first woman master of Italian accounting discipline (Del Baldo, Baldarelli and Vignini 2016; Baldarelli et al. 2017) declined *the universal masculine* and *the universal feminine* (Broadbent 1998), guided by two profound convictions, which she was able to confirm and transmit to students and colleagues, contributing to the modification of the culture and the process of the research (Fletcher et al. 2007). On the one hand, curiosity, the “mother of research”, always pushed her towards new paths. On the other hand, she avoided the risk of “technicalities” (Marchini 1990), widespread in the disciplinary environment of the period in which she started (between the Fifties and Sixties) and developed her academic career. Because of this risk, she repeatedly put her guard up against the Italian doctrine, aware of the fact that “always plowing the same field” produces isolation compared to other areas of knowledge and other disciplinary sectors. It also suffocates the field of knowledge and, using the scholar’s words “causes the field to lose its fertility and makes the sowing time unproductive” (Ciambotti 2006: 39). With this attitude “she relied on those who have followed a lesson in the method, even before the content” (Cafferata 2006: 20).

Marchini has always made it clear that, as for the company, the ultimate goal of EA is long-term development, constantly researched, not in a static nature, but with *dynamism*, embracing new perspectives, necessary to interpret the present and face the future.

In the first place, she understood that EA theories, in order to remain fertile and strong, must confront the “new”, which was, in those years, brought to us by British and North American scholars, with whom she did not hesitate to compare herself to, documenting her research abroad. She was the first female scholar, in 1957, to be a visiting professor at Columbia University (Indiana), in a time when culture matured within national boundaries (Lai et al. 2015): “few Italian scholars of EA developed themselves in an international environment” (Cafferata 2006: 17).

Secondly, she was aware of the fact that EA could not deprive itself of interdisciplinary comparison (for example, with industrial technicians or economists) (Magistro 2011), for which she directs her research on frontier themes, such as: technological development and the mechanisation of accounting processes (thus becoming a forerunner in assuming the importance of the application of information technologies in managing and governing the company; see Vaccà 2006); planning and management control studies, opening up the field to strategic studies and, during her scientific maturity, directing the efforts of theoretical elaboration to the small enterprises, object of study until now with little or no consideration, moved by the will to investigate the conditions of existence and development. “Hence the evaluation of many of her colleagues is that her work as a whole is borderline between

accounting and industrial and commercial techniques. The similarity to the school of Sergio Vaccà gave arguments to such an assessment” (Cafferata 2006: 17).

In her contribution, there is both continuity with the doctrinal past⁴ and the innovation of the placement of strategic thinking in the field of scientific management. Already in 1954, with the publication of the degree thesis⁵ on the theme assigned by her Master Aldo Amaduzzi, she finds an opportunity to get closer to international literature. She understands that the use of new tools to process business data is linked to an evolution of the organisational structure and supports the management since it improves the business behaviour model (decision, execution, control and feedback). The work *Costi standard e controllo dei costi di produzione* —*Standard costs and control of production costs* (Marchini 1967) is a pioneering text, coeval only with the works of experts such as Amodeo, D’Ippolito and Guatri, as well as her subsequent publications, in which she deepens the link between accounting and corporate governance (Marchini 1963, 1968, 1972a, 1978), an overlooked subject in Italian EA literature before the Seventies. As a young scholar, she synthesized the logic for the processes of the Zappa’s doctrine (deriving from the objective approach typical of Italian EA) and the logic for functions embraced by North American scholars.⁶ Marchini identified a substantial identity of the content of the companies’ economic administration, which in the Italian doctrine is studied with a positive scientific approach and, in the Anglo-Saxon school, with a normative approach (see Ciambotti 2006: 35). She strongly supports this integration, which is perceived as necessary by the members of the respective schools.⁷ At the methodological level, she proposes a synthesis between the inductive and deductive approaches, between sectorial-functional and intermediate analyses and the general synthesis (Marchini 1988a).

In the scientific and doctrinal climate in which the studies of Marchini (first half of the Fifties) originated, there are in fact various trends of in-depth study and openness (Ciambotti 2006).

On the one hand, intending to bridge the gap between complexity and dynamism of the economic reality and conception of EA as a unitary science, Gino Zappa concluded the evolution of his doctrinal body with the publication of the monographs *Le Produzioni* (1956–1957). In parallel, several studies deepen the character

⁴“The Zappiano link between management, organisation and detection is deeply assimilated through personal interpretations: the author is never necessarily a continuation” (Cafferata 2006, p. 20).

⁵Marchini (1954), *Lineamenti di contabilità meccanizzata. Scelta ed applicazione del procedimento - Features of mechanised accounting: choice and application of the procedure*.

⁶“The objective analysis perspective typical of EA, oriented to the knowledge and governance of trends, that has led to the process research and process combination model, is integrated and completed with the subjective analysis perspective, aimed at knowledge and guide of the functions and activities carried out by the subjects that actually operate in companies” (Ferraris Franceschi 1998a, p. 102).

⁷See: Ciambotti (2006, p. 35) and following.

of the company's universality, seeking a synthesis of the various disciplines included in it (Amaduzzi, 1969; Onida, 1968; Azzini, 1982; Rossi, 1964; Masini, 1968; Ferrero, 1968; Amodeo, 1994).

On the other hand, while a heated controversy divides the proponents of the opposite visions of the business reality ("patrimonialistica" and "reddituista") the studies on the methods of determination and the significance of economic quantities (started in the Thirties and Forties by Ceccherelli, 1936; De Minico, 1946; D'Ippolito, 1958; Giannessi, 1954) are enriching by the influence of the doctrinal currents overseas, with reference to the use of production/distribution costs and revenues for the purposes of the company's economic governance and administration. Criticised by Zappa and his students, this emerging trend is aimed at investigating the possibility of predetermining future business choices through forecasting and planning processes.⁸ In this new direction of research, in the Eighties, Marchini focused on the relationship between planning, preventive accounting and cost control and realised, through numerous publications (1972a, b, 1978, 1988a, b, 1989), that the innovations in theory and practice should go well beyond the first reflections of the relationship between special accounting and general accounting and the distinction between planning and scheduling only based on the timeline.⁹

Marchini was the first scholar¹⁰ to suggest overcoming the logics of *long-range planning* (contingent on predetermined behaviours based on the extrapolation of previous data) to approach the strategic dimension of management, linking the thought of Harvardian scholars from the Design and Planning School with the Italian doctrine and, in the mid-Eighties, with the thought of Igor Ansoff. She translated his books with personal style, thus contributing innovative contents to the Theory of the Firm and Accountability, both in terms of teaching and research. Mindful of the fact that she was facing models that were less "elegant" and rigorous than those of EA, she was, in fact, aware of the fertility of Anglo-American studies, able to inspire original elaborations, since they were less confined to the prevailing interests of Italian scholars, focused on accounting methods and the financial statement. Zappa and his school accused the *management theory* studies of excessive empiricism and favoring an inductive and normative approach, being too oriented towards operative purposes (concerned with supporting managerial functions to govern the company), without contributing to build a unitary doctrinal corpus. Putting herself outside the prevailing orthodoxy, Marchini recognized the merit of these studies to favour the frequent comparison with the changing reality, arousing the evolution of research and generating (even in the absence of generalisations) important theoretical propositions. The courageous development of

⁸See: Rossi, 1964; Aldo Amaduzzi, 1948, 1954, 1957, 1992; Cortesi, 1955; Brambilla, 1956; Giannessi, 1954, 1979; Colletti, 1959; Cassandro, 1959; D'Ippolito, 1958; Antonio Amaduzzi, 1961; Capaldo, 1965; Caramiello, 1965; Masini, 1961; Marchini, 1995a, b).

⁹See: Rossi, 1964; Amaduzzi Aldo, 1948, 1954, 1957, 1992; Cortesi, 1955; Brambilla, 1956; Giannessi, 1954, 1979; Colletti, 1957; Cassandro, 1959; D'Ippolito, 1958.

¹⁰Podestà, 1971; Spranzi, 1982; Rugiadini, 1974 follow her.

strategic planning studies paves the way for research on strategic management through an international, critical and fruitful comparison to scholars such as Ansoff, Chistensen, Chandler, Drucker, Scott and Steiner. Today management studies are an integral part of the Italian EA literature and the afore mentioned scholars were economists who developed the study of the behavior of business subjects to address management issues and problems by adopting a subjective perspective. “In the Anglo-Saxon and North American studies, the field of EA does not exist, and management, the discipline of the social area, is accepted in economic studies, as well as strategic studies” (Ferraris Franceschi 1998a: 104).

This comparison has been nourished through the choice of innovative research topics, open to interdisciplinary “contamination”. Marchini’s ability, typically “feminine”, to “listen to the real world” and anticipate the needs (of companies, entrepreneurs, managers, students) is manifested by placing the theme of cost control in close connection with the planning and organisation of production and business management, in a social, cultural and economic context, full of uncertainties and opportunity. The common thread of her studies is the reference to the criteria that guide the company’s economic governance: to implement economic choices capable of transforming the company and facing change. The finalisation for operational purposes is essential for Marchini. Pragmatism and realism led her not to confine her studies to abstraction and generalisation.

Marchini’s innovative contribution to Theory of the Firm, both theoretically and methodologically, finally found full expression in the study of the small business that remained “out of sight” until the 1980s. The prevailing interpretative models, elaborated by EA and other disciplines (such as Economics and industrial economy), have large companies as their references. Small businesses constitute a “differentiated universe” through which the scholar gathered the socio-economic value. This is the study to which she devotes her own scientific maturity. Her volumes on the management of SMEs (*Economia e Governo delle piccole imprese*) (Marchini 1995a, b, 1998, 2000) constitute, in the panorama of the Italian EA studies, the first works in which the management issues related to this sector, considered “marginal”,¹¹ are treated organically and systematically. Marchini has been concerned with preventing small businesses from losing their identity because they are treated indistinctly in the context of EA models and theories. She believes that the task of a scholars when studying small businesses should be to contribute to the vitality conditions of the individual units by limiting their mortality rate (see Marchini 1987: 63). Therefore, the goal is to develop solutions to mitigate the weaknesses and enhance the strengths of SMEs (small and medium-sized enterprises) safeguarding their distinctive profile, without disregarding the paradigmatic value of the traditional conceptual models developed by the doctrine (see Cesaroni 2006). Accordingly, Marchini introduced two important innovations that contributed to enrich the theoretical construct of Theory of the Firm.

¹¹See: Marchini (1988b), Cesaroni (2006:225 and following).

The first innovative feature is on the methodological front. Marchini strongly affirms that “the small business is not a little big one”, so we need to recognise and investigate the elements of peculiarities deriving, first and foremost, from the subjective variables of the entrepreneurs. She refuses a logic of homologation of the models that refer to large businesses and favors a logic of adaptation (modifying principles and models to incorporate the peculiarities of small businesses) and originality, when “the differences are such as to require the elaboration of new conceptual schemes and new theoretical constructs” (Cesaroni 2006: 226). This choice of method is based on the belief that the differences between small and large companies cannot be correctly identified if the observation is limited to quantitative aspects, as is the case in statistical surveys. She argues that the interpretative key must be identified in the qualitative attributes (the entrepreneurs’ attributes and behaviors, the management style, the ownership, the organizational structure, the decision-making processes, and the ways in which it relates to the environment) (Marchini 2000).

The second innovative element is represented by the use of the “typological approach” to face the study of these realities. The different subjectivities of small entrepreneurs are considered the key to interpreting the phenomenon correctly, deriving typologies (through the results of empirical research) and explaining the difference between small and large companies. In this sense, therefore, the two research modalities considered—the use of the typological approach and empirical investigations—are the consequence of a single phenomenon (the variegated composition of the sector) that does not consent to a study conducted in a way that does not foresee a constant and direct contact with the investigated reality, with the real world” (see Cesaroni 2006; Marchini 2002).

The decision not to separate the entrepreneurship study from that of the small business, which results from it, opens up further research areas, such as female entrepreneurship or immigrant entrepreneurship of which Marchini understands the growing importance (Marchini 1999). “The theme of female entrepreneurship started to emerge in the early 90s, especially in the Anglo-Saxon countries, but the situation relative to our country is different” (Marchini 1999, p. 3). Her intense commitment, on the research and scientific divulgation front, as well as on the institutional and didactic level (Ferrero 2006), has largely contributed to the national and international debate on small business, which exploded¹² from the Seventies to the Eighties and has been cultivated until today through studies, conferences, research centers and specialized scientific journals.

¹²The Aidea conference on small businesses was held in Urbino in 1985. Moreover, one can mention the creation of the scientific association for the study of small businesses (ASPI), the current centre for the study of entrepreneurship and small businesses (CRIMPI), and, starting from the first issue (1988), the international journal *Piccola Impresa/Small Business* that Marchini founded and directed from 1990 to 2000 and which marked generations of scholars and characterised the specialisation of studies on entrepreneurship and small businesses at the Faculty of Economics of Urbino where she served until 2005.

In conclusion, the “instinct” of openness to the new, together with the courage of contamination and confrontation with “what is different” (e.g., the management and strategic studies) or unusual or marginal (e.g., entrepreneurship and small business studies, having become a full member of the discipline) discovers the female sensitivity of the scholar, of which the EA needed and still needs. These attributes were fundamental especially in the Sixties and Seventies when Marchini acted as a driver for spreading the theories of scientific management, which did not “recognise” EA and were developed in the context of Economics and Social science (in which management represented a discipline). Throughout her work, she identified the existing gaps in EA and Theory of the Firm and stimulated scholars to fill the gaps, offering new perspectives for analysis (the subjective perspective, aimed at studying the behaviour of the subjects operating in the company) and new methodological approaches.¹³ Therefore, while remaining firmly rooted the Italian doctrine Marchini, was the bearer of an interdisciplinary and international spirit, as we read in the words of her academic colleagues, who have celebrated her scientific career (Aa.Vv. 2006): “In many aspects she has been ahead of her time in EA; she has considered the homogenisation of disciplinary groupings and corporate scientific contributions, both in Italy and internationally” (Cafferata 2006: 17). Realising that she has brought this new knowledge to the Italian university and has been a stimulus to many, academics, students, entrepreneurs, managers and young scholars: “I have to give credit to Isa for my ability to consciously face the readings of Zappa, Onida and Amaduzzi, even though my personal training took place in scope of a different school of thought and another discipline” (Cafferata 2006: 20).

5.5 Rosella Ferraris Ferraris Franceschi: First Essay About the Scientific Contribution to the Theory of Enterprise

Despite having an approach that followed the Zappiana tradition (Zappa 1927, 1956; Amaduzzi 1948 1992; Onida 1951, 1961; Giannessi 1954; 1990 (I ed. 1979); D’Ippolito 1958; Cassandro 1959) of the era and, therefore, through assertions that EA was the science that could contribute to completion of the knowledge of the doctrines it includes, she is not averse to the investigation of aspects concerning new frontiers that EA could face. With a vision in line with what Broadbent (1998) wrote, which inserts soft skills, considered typically feminine, into the “technique” of accounting, we can read that: “...This implies a study of the real behaviours of companies that doesn’t find equals in economic science and which imposes, first of all, the differentiation of the research methodology. From a quantitative-oriented methodology, it is necessary to pass to qualitative, subjective, and specific

¹³“Her approach to the problems of management and corporate governance is rooted in Italian EA, but has always been open to international doctrine” (Cafferata 2006:20).

methodologies, even in the context of research with generalised goals” (Ferraris Franceschi 1998a: 302). And again: “An analysis that takes into account single motives and economic factors hinders the multiplicity of interests, motivations, and, in a word, the expectations of the men who bring all their typically human complexities to the company” (Ferraris Franceschi 1998a: 324).

Ferraris Franceschi also states that in order to achieve the objectivity of the science of EA, a general criterion must be followed, which is relative to the achievement of economic efficiency through economic rationality. However, this economic rationality could falsify reality itself if considered exclusively. This reasoning opens the possibility of widening the range of criteria that could be used even if subjective and apparently not very logical in the analysis of company reality, as highlighted by the scholar: “It seems then very difficult to define the boundary between objectivity and subjectivity in the examination of a company situation” (Ferraris Franceschi 1998a: 47).

If the boundary between objectivity and subjectivity does not seem so defined, we can also include aspects that might seem “illogical”, as we can read: “When we say that the field of study of our doctrine is real, we mean the life of companies in its many forms, logical and illogical manifestations; that is to say, the panorama that presents itself to those who investigate it in the entirety of its aspects...in our opinion, objectivity originates instead from the use of logical methods and processes in the study of a defined content with a position free from prejudices and preconceived beliefs” (Ferraris Franceschi 1998a: 50–51).

Because of this aspect, great attention has been dedicated to this research methodology to which the author has dedicated several writings (Ferraris Franceschi 1978, 1998a).

It is a methodology that derives mainly from the logic, proposed by the scholar, according to which the phenomena are impossible to understand if not based on the theoretical conception underlying them. This is true because the experimentation of the theory on the practice is so important. However, it should not be excessive because too much attachment to reality causes an excessive concentration in the present, preventing us from seeing beyond the historical moment in time. That is to say, attachment to the contingent reality does not allow us to develop the ability to interpret the phenomena present in the light of those that may occur in perspective. This causes the scholar to have a short-sighted attitude towards the future.

In attempting to outline a methodology, Ferraris Franceschi (1978) asserts that there are two main ways to study EA, the first concerns the “meaning” of the relationships existing between the variables that interact in the company. This first aspect of the sphere is purely objective.

The second aspect, on the other hand, investigates the behaviour of individuals and the way they act when facing various problems. This concerns the decision-making process. The Scholar asserts that in order for the study of EA to be complete, it is necessary to analyze both of these aspects: “The survey orientation centre is still represented by economic problems, but these problems must be linked to what, in reality, is connected to the realisation of company life” (Ferraris Franceschi 1978: 166).

In practice, to deal with problems properly, the Scholar asserts that it is necessary to always keep in mind the ethical problems. In fact, she also states that in decision-making, choices are made by man and can be affected and oriented by a different type of assessments rather than economic ones: “In reality, it seems that we can affirm, against the much vaunted neutrality of economic aspects, that ethical judgment is always primary compared to economic judgement and operates in conjunction with it” (Ferraris Franceschi 1998a: 64).

Moreover, Ferraris Franceschi asserts that it is necessary to distinguish between knowledge that is finalised to itself; the normative aspect that refers to knowledge that is oriented to a specific purpose and the technique that it applies to: “The adaptation of general propositions to real aspects” (Ferraris Franceschi 1978: 133).

Continuing with this argument, she also dwells on how we verify the validity of a theory and identifies three different dimensions. The first dimension covers the syntactic validity concerning the composition of the words contained in it. The second dimension concerns the semantic validity which refers to the meaning of words. The third dimension deals with the pragmatic aspect, which includes the validity of the investigation and, therefore, of the theory with respect to the one who must use it.

We can affirm that regarding a methodological approach, Ferraris Franceschi certainly makes an innovative contribution even if Mazza (1978) had focused on these aspects.

The scholar also focuses on the importance of the purpose within the decision-making process (Ferraris Franceschi 1987a: 399). She considers the purpose as an argument that orients the various analyses, not as an argument of the meta-theory. In fact, in the theory, according to Ferraris Franceschi, we note that the same company can be analysed by the researcher who has his own purpose, allowing him to reach certain conclusions; while within the company, the decision-making process allows the company to reach other objectives. From this, it follows that the study of the decision-making process does not exhaust the economic-business analysis because in it we find and process data aimed at providing information on the type of choice to be made (purpose). It is suggested that the research must continue with the other analyses and not be limited to these aspects alone.

In another paper (Ferraris Franceschi 1987b), the scholar defines the meaning of a business function and highlights a “circular” definition of the iterative business processes that can be traced back to it. In particular, it focuses on programming and control, stating that programming is defined as a chronological study prior to control. However, we must take into consideration that control also needs a programming phase. She later underlined that a cognitive and decisional aspect in any function is always present. Moreover, considering the various criteria with which the functions can be classified, it is possible to identify a very wide range that opens up the field to new research. The scholar continues by asserting that once it has been established that the company character can be studied through “functions”, it is necessary to recompose the study to unity. This can be pursued by opening up the field of research to business strategies. In fact, next to the two “modalities” with

which the company can be analysed: the subjective one related to the study through functions and the objective one that develops through the study of management, can be joined by a third one, which is represented by the strategies to which the two previously described modalities must refer (Ferraris Franceschi 1987b).

Among the topics addressed by Professor Ferraris Franceschi is the relationship between EA and Economics. In a 1998 article (1998b) entitled “What unites us what divides us from the economists”, the scholar points out the differences, as well as the many links, between the two disciplines.

Ferraris reminds us that EA was essentially born out of the need to generate a kind of knowledge that Economics was unable to provide. As Vaccà had pointed out, the great merit of EA in Italy was to replace “the bloodless image of the enterprise offered by classical orthodoxy” with a doctrinal corpus able to respond to the cognitive needs of real enterprises “that are much more complex and evolutionary than the classic stereotype” (Vaccà 1985: 91). Therefore, the birth of EA is marked by an act of differentiation from Economics, against which it stands out in terms of cognitive purposes, perspective and methodology of analysis (Zanda 1974: 336; Magistro 1989). As effectively underlined by prominent scholars (Onida 1968; Amaduzzi 1983) applying a supposedly ‘greater’ realism to the analytical process does not mean that EA is made of “a history of contingent and particular facts, a review of facts typical of given management examined and described in all circumstances and in all the characters that qualify them”. Its object of study is rather “the perception and determination of significant relationships between phenomena of which the life of companies is intertwined”, which is useful to interpret the behavior of concrete business units, as well as to theorize guidelines for their conduct” (Onida 1968: 121, 123). This means that EA, while rejecting many of the hypotheses and abstractions accepted by microeconomics, also needs to elaborate models based on simplified hypotheses of a complex and changeable reality, whose solutions are therefore valid within the limits of the hypothesized conditions (Onida 1968: 123). For this reason, some scholars have criticized EA for its excessive abstractness by pointing out, for example, the lack in corporate economic models of references to the context in which the companies operate and establish an interactive process” (Vaccà 1985: 94–96; Rispoli 1985: 249).

While reiterating the scientific autonomy of EA and acknowledging the body of knowledge it generates, in the conclusions of his article Ferraris also shows the progressive approach the two disciplines have adopted over time. This is essentially due to two reasons. The first is that the many developments in economic studies (one only needs to remember Nelson and Winter’s evolutionary theory of the enterprise (1974, 1982) and the contestable market theory formulated by Baumol, Panzar, and Willig (1982) have imparted a certain degree of realism to the basic assumptions of the theory of the enterprise elaborated within microeconomics. The second reason is that EA, in its systemic vision of the firm’s study (Amaduzzi 1969), has accepted and integrated within itself the important contributions on the behavior and on the strategies of companies offered by managerial theories elaborated by economists (Simon, 1958, 2000; Marris, 1964; Baumol 1982, Cyert and March, 1963; Chandler, 1969, 1977; Porter, 1979, 1991). As a result, not only has

the area of study where Economics and EA meet widened, but—as Ferraris suggests—shared survey methods are increasingly used.

5.6 Discussion and Final Remarks

The analysis of Ferraris Franceschi's and Marchini's scientific output offers useful insights with regard to the aim of this paper.

For instance, Ferraris Franceschi's observations on the relationship between Economics and EA are particularly germane to the aim of our research.

Ferraris's considerations on the relationship between Economics and EA are particularly germane to the purposes of this paper. Bearing in mind the relationship between the two disciplines, as well as what happened in Economics—a field in which the intellectual contribution of feminist economists to mainstream economic theory has received much academic attention and has led to valuable results—we believe it is time to ponder the need of subjecting the business theory formulated within EA to critical revision.

While taking into account the diversity of the cognitive purposes of the two disciplines and the greater realism of the hypotheses formulated within EA theory, we reckon that Economics and EA move from the same basic assumptions, and that they share the same worldview, one that mirrors beliefs about masculinity that are deeply embedded in Western societies.

As Ferraris points out “the time has come to carefully ponder the hypothesis that many of the theoretical differences between Economics and *Economia Aziendale* are actually disappearing as the two fields of study have approached one another, a process that has also been triggered by firms” (Ferraris Franceschi 1998b: 98).

We believe that this interpretation is an effective response to the present call for an interdisciplinary approach.

As regards Marchini's contribution, we believe that it attests to the scholar's intellectual curiosity, her willingness to constantly test her ideas and findings in an international context, her ability to fully acknowledge lacunae in our discipline (humbleness and realism), her willingness to consider and analyze the object of study of “*Economia Aziendale*”—the “*Azienda*”—as an active and real subject. Finally, Marchini refuses the assumption that behavior can be analyzed in abstract or purely rational terms.

The work of Marchini and that of Ferraris Franceschi share many distinctive features, which leads us to believe that our research can reinforce an holistic approach to the theory of the firm, an approach that needs to be developed through a sustained dialogue between women scholars in Economics and Business.

The results presented in this paper are partial. As previously pointed out, in order to achieve our main aim—that is, to contribute to the development of a feminist theory of the firm arising from a dialogue among women scholars working in different fields of economics—we need to establish a link between our findings and the recognition of all women scholars who have written on theory of the firm, than

we will consider women scholars who have carried out specific research in Business from a feminist perspective and the areas and/or subjects they covered.

5.7 Scientific and Practical Perspective and Implications

We believe that our paper can trigger a process of revision on the potential contribution that women scholars working in different scientific disciplines could give to the theory of the firm. Furthermore, our research could highlight how studies carried out by the aforementioned women could generate an impact on institutions such as IASB and OIC, and influences the definition of standard setters used by companies in reporting and communication or in other fields. In this regard, it could help to point out both shared and diverging perspectives of women scholars in providing new perspectives about a key topic of the disciplines of Accounting and Economics. In fact, considering the relationship between Theory of the Firm and Accountability, we expect to find implications both financial statement structure and indicator performance. Especially, some effects and implications can be predicted on the Conceptual Framework.

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