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Paola Paoloni
Rosa Lombardi *Editors*

Gender Issues in Business and Economics

Selections from the 2017 Ipazia
Workshop on Gender

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Preface

In a period characterized by a continuing trend of economic and social crisis and a clear need for policies on labor, social and economic revitalization needs to look at human capital as the real engine of sustainable and smart development. In this direction, “gender issues” play a central role: use of women’s skills and attitudes can help to fuel the competitiveness of our companies and, more generally, the growth of the country.

Analyzing the feminine dimension in history and in enterprise means to explore and bring to light cultural and socioeconomic resources that generally are not taken into account. The survey of gender strategies adopted and tested by businesses and impact assessment for subsequent dissemination are fundamental objectives of “Ipazia” — the Scientific Observatory for Gender Studies (www.questionidigenere.it) — which was born with the aim of delineating a complete picture of constantly updated research, services, projects, and all initiatives related to women and gender relations at the local, national, and international levels.

In order to achieve this goal, the observatory intends to use the literature on gender studies as a basis for organizing and promoting initiatives of scientific focus such as workshops, seminars, conferences, studies, scientific laboratories at an interdisciplinary level.

In recent years, women have been involved in an economic phenomenon and social change that have greatly altered the working environment: taking on the role of the entrepreneur. This is a trend that involves both developed and developing countries and is continuing to gain greater importance. This evolution, however, has not been reflected in the literature. Until the early 1980s, in fact, scholars did not show a particular interest in discussing the potential role of women as entrepreneurs and the professional pathways from which the female presence is derived in business management.

The first signs of interest in women in the context of the study of gender, management, and organization (GMO) began in the late 1970s with research conducted mainly by scholars of Anglo-American origin (Schrier 1975). In the past, such studies were exclusively aimed at a vision of “male” entrepreneurs and the role of women in that context was completely overlooked or considered unusual and mar-

ginalized (De Carlo and Lyons 1979). When, in fact, the figure of the entrepreneur was described, even without specifying gender, the personal characteristics were defined as typical male peculiarities (Welsh and Young 1982).

These studies have therefore been characterized by a clear androcentric tendency around the businessman's neutral figure that, though considered indistinct, intrinsically possessed — or was credited with — typically male characteristics and peculiarities (Schwandt 1994).

From existing literature the obvious and late consideration of the female presence in such studies is clearly derivative in nature — that is, derived from a previous model of inquiry centered on a male figure. Since its emergence, this double limitation has made interest in the study of gender, management, and organization unfinished and partially a monster.

In the early 1980s, interest in female entrepreneurship flourished and, along with it, the study of typical methodological tools of women's business developed. Therefore, the recognition of diversity emerged from observation of the ways women did business, identifying business practices that were typical of women and different from those used by men. The development of these issues, moreover, took root in various disciplinary disciplines. Studies on women have been conducted in many scientific areas (sociology, psychology, management, economics, organization, etc.) and also from an interdisciplinary perspective.

"Ipazia" — born with an economics-business heart — immediately recognizes the idea that the path of women in business and work is unraveled only if there is a clear emergence of the historical and social transformations, the paths, and the motivations of circumstances and occurrences. Gender inequalities in the public sphere and in private are now definitely diminished through the extension and diversification of female education and the presence of women on the Italian, European, and global public scenes. However, it is necessary to emphasize the importance of the paths and the wealth of events, using the past as a key to reading the present and the future.

In pursuing the objective of a full understanding and transversal theme, we need interdisciplinary pathway research and complementary surveys on the entire female universe, enhancing the study of gender, management, and organization. This is why it is appropriate for those studying gender issues to consider this actively and to look to define it in research topics, at the same time analyzing its evolutionary dynamics.

Hence, this book is intended to monitor the progress of the studies and the potential of interdisciplinary inquiry. It is presented as a collection of different contributions in form and substance in order to highlight the interdisciplinary character, building a dialogue between the various subjects and areas of science that are interrogated and encountered around a theme so wide and debated.

Rome, Italy

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Contents

1 Social Accounting in Italy: The Pioneering Contribution of Women Scholars	1
Maria-Gabriella Baldarelli and Mara Del Baldo	
2 Fertility Rates Around the World: A Cluster Analysis of Time Series Data from 1960 to 2013	19
Carlo Drago and Giuseppina Talamo	
3 Female Entrepreneurship as Production Factor or Business Function: A Literature Review of (Lack of) Definitions	37
Gabriele Serafini	
4 An Overview on Immigrant Women's Entrepreneurship in the Italian Context	45
Paola Paoloni and Marco Valeri	
5 The Relationship Between Intellectual Capital Performance and Ownership Gender Diversity in Small-Sized Italian Companies	67
Maria Serena Chiucchi, Marco Giuliani, and Simone Poli	
6 Measuring and Evaluating the Interest on Management and Gender Topics in the United States in 1990–2017: A Time Series Clustering Approach	81
Paola Paoloni and Carlo Drago	
7 The Italian Positivist Culture: From Anti-Feminism to Social Emancipation of Women	95
Silvio Berardi	
8 The Role of Women in the View of Gian Domenico Romagnosi and Giuseppe Ferrari	109
Matteo Antonio Napolitano	

9	Women Entrepreneurship in the Light of Relational Capital: General Insights	121
	Paola Paoloni and Rosa Lombardi	
10	The Role of Emotional Leader in Women-Owned Family Businesses.	131
	Francesca Maria Cesaroni, Amaya Erro Garcés, and Annalisa Sentuti	
11	The Gender Dimension of the Female Highly Skilled Migrants.	147
	Antonietta Pagano	
12	Intellectual Capital and Gender Capital: The Case of Italian Universities	159
	Raffaeue Trequattrini, Fabio Nappo, Aiessandra Lardo, and Benedstta Cuozzo	
13	Interval-Based Gender Diversity Composite Indicators in Gender Studies	175
	Federica Doni, Carlo Drago, and Paola Paoloni	
14	Feminism on the Radio in Italy of the 1970s: The Case of Radio Donna on Radio Città Futura.	185
	Raffaello A. Doro	
15	Gender Effects in Injustice Perceptions: An Experiment on Error Evaluation and Effort Provision	193
	Lucia Marchegiani, Tommaso Reggiani, and Matteo Rizzolli	
16	Relational Capital in Universities: The “Ipazia” Observatory on Gender Issues.	203
	Paola Paoloni and Paola Demartini	

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Chapter 1

Social Accounting in Italy: The Pioneering Contribution of Women Scholars

Maria-Gabriella Baldarelli and Mara Del Baldo

Abstract The theme of women scholars' role and their contribution to initially promote social and environmental accounting and reporting is relatively new. Consequently there are many gaps to fill in concerning several topics developed within the aforementioned emerging research strand.

Starting from this premise, the aim of this paper is to present a discussion about women “master pioneers” of social accounting in Italy.

The research design develops through a deductive and inductive approach. The deductive approach is based on a literature review concerning social and environmental accounting and gender accounting. The inductive approach is empirically constructed and focused on the scientific and academic career of two Italian female scholars. The comparative analysis of the two cases helps to point out the relevance of women's contribution as well as to “disclose” their role in promoting social and environmental accounting and reporting in Italy.

Keywords Women • Accounting • Social and environmental reporting

1.1 Introduction

Gender equality is a fundamental principle of the EU, which assigned the task to investigate the gender balance in the research world to the experts of the Helsinki Group on *Women in Science* (WiS). Data show that women account for 45% of

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researchers, 37% of senior lecturers and only 21% of full professors (EU, 2015¹). This “picture” is quite similar to that which has emerged in the previous 3 years (EU, 2012²).

Women’s scientific productivity has been measured for the first time in the aforementioned latest report (European Commission, 2015) which includes data on scientific publications: women lag behind in terms of the number of papers produced compared to men and also appear less inclined to collaborate with colleagues from other countries (Fig. 1.1). Reduced access to funds for research, to crucial relationship networks and to social capital (Fletcher, Boden, Kent, & Tinson, 2007) generates a vicious circle: the difficulty of access to funds reduces the capacity to publish and thus to acquire, through the mechanism of citations, the same visibility as their male counterparts (Baldarelli, Del Baldo, & Vignini, 2016).

Addressing attention to the academic careers for women and men which is based on the International Classification of levels of education and university teaching (ISCED, 2011³)—professor, Grade A; associate professors, Grade B; researchers, Grade C; and holding grants of researchers, Grade D—the “scissor” trend, which widens further up the hierarchy, points out the well-known “glass ceiling” and “leaky pipeline” phenomena; during the path from graduation to PhD, at the top of the academic career, an ever-greater proportion of women stop at the lowest level, or women give up their research activity (Blickenstaff, 2005; Cotter, Hermesen, Ovadia, & Vanneman, 2001; Barres, 2006).

Focussing on Italy, data relating to the relevance and impact of women’s scientific contribution “collide” with the data related to the presence of women in the academic curriculum, which regularly exceeds 50% of the reference population. However, in the transition from university to academic career, the presence of women decreases further up the hierarchy (Fig. 1.1).

This situation also characterises the scientific area of economics-statistics that includes the disciplinary field of business economics, on which our study is focused (Fig. 1.2).

In Italy, among the accounting scholar staff in 2015, out of a total of 755 academics, at least 67% of them belong to the male sex, while a modest 33% belongs to the opposite sex. This situation is very different from other countries, such as Australia, where the number of women academics is greater than that of men and there is the opposite situation (see Guthrie, Evans, & Burrit, 2014: 25).

Compared to these figures, few studies have investigated through a historical perspective the academic path and the role played by women in Italian universities or have “discovered” noteworthy women’s profiles within specific scientific areas.

¹https://ec.europa.eu/research/swafs/pdf/pub_gender_equality/she_figures_2015-final.pdf.

²http://ec.europa.eu/research/science-society/document_library/pdf_06/she-figures-2012_en.pdf.

³<http://www.uis.unesco.org/education/Documents/isced-2011-en.pdf>. European Commission—*Women in Science (WiS) Questionnaire Guidelines*.

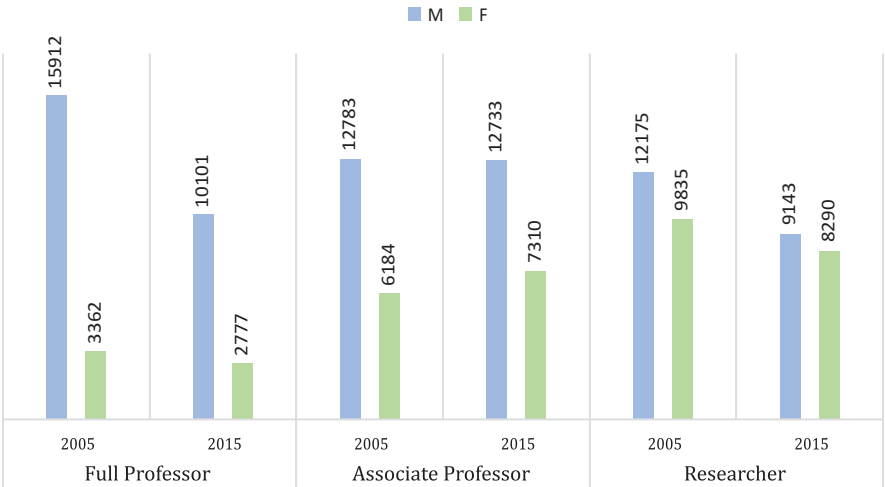


Fig. 1.1 University scholars by academic role. Source: MIUR—Office, Statistics and Study

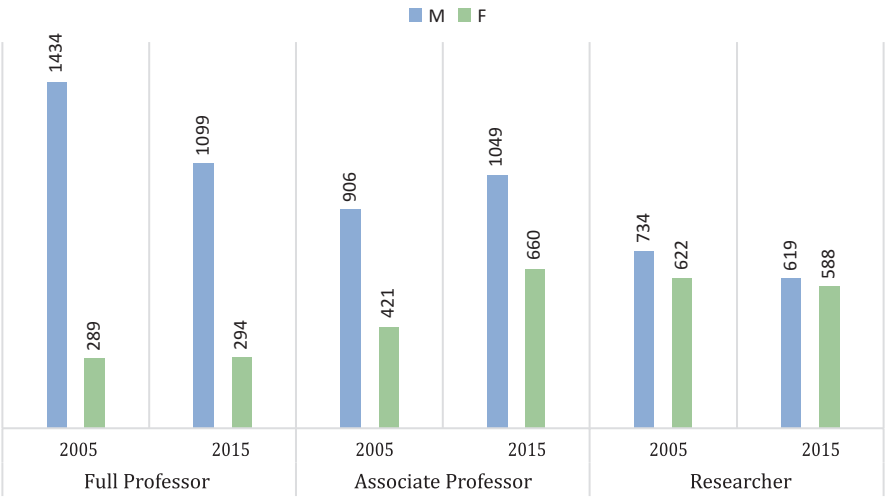


Fig. 1.2 University scholars by academic role—field of science: economics and statistics. Source: MIUR—Office, Statistics and Study

Notably, we can cite the works of Branciforte and Tazzioli (2002) and Frattini (2011). The first one is related to the University of Catania, where, from the 1920s to the end of the 1960s, teaching was distinctly male dominated in science sectors, technology, engineering and mathematics (STEM) except for some isolated cases, such as Pia Nalli, a full professor of mathematics who was a pioneer in a context in which women have always been removed due to horizontal segregation (which sees them more present in humanities sectors). The second study, focused

on the presence of women at the University of Cà Foscari in Venice (Frattini, 2011) and reported three crucial “joints” of the women’s pipeline that affect the female presence and “absence”:

- The women’s college enrolment in science and technology, because of the presence of stereotypes and the lack of authoritative female models in this area
- The transition from a training phase to the access to the academic profession, which comes at a time of life when many women choose to become mothers: this choice very often conflicts with the mobility requirements related to new roles
- The transition from associate to full professor, connected to many difficulties to be faced to reach topmost positions

These aspects, investigated in relation to accounting scholars, will be presented and discussed on the theoretical level in the following paragraphs, after having briefly outlined the research design.

1.2 Research Design and Methodological Approach

This work is part of a research project to investigate, from a historical perspective, the presence and the role of women scholars in the scientific and academic field of accounting and provide further reasons for the gender imbalance (Baldarelli et al., 2016).

Notably, the study here presented aims to investigate what has been the contribution of women accounting scholars to the pioneering process of social accounting development in Italy. By keeping the historical-based perspective, attention is focused on the academic paths of the first scholars in the 1972–2000 period and their contribution to the development of a relatively innovative and still emerging branch within the accounting discipline. Currently, social accounting has triggered a relevant topic, particularly with the application of the Legislative Decree No. 254 of December 30, 2016, that implemented the European Directive 2014/95/EU in Italy on the nonfinancial and diversity information which large companies and business groups must include in their corporate reporting starting from 2016. This aspect, together with the widespread awareness of the socio-economic role of businesses, makes this field of study particularly interesting.

In particular, two reasons could be emphasised: on the one hand, social accounting is a new frontier with which the accounting discipline is still debated and which involves on an international level a growing number of experts in the field. On the other hand, gender literature widely recognises that women have a special sensitivity and ability to “capture” innovative and future trends which affect the social context. The creativity of women scholars in identifying emerging strands (which are important in theory as well as in the teaching and accounting profession) draws inspiration from women’s ability to interpret social and environmental issues and is particularly accurate in identifying problems and prospects with a long-term vision that has a potential positive impact in terms of social innovation and business creativity (Green & Cassels, 1996; Kwaniewska & Neckar, 2004).

Therefore, the work aims to understand if and how this ability to “read and interpret the new” has contributed to the academic path of the women scholars, if it has been a distinctive feature and what factors have hindered or encouraged their academic career. Finally, in accordance with a previous study (Baldarelli et al., 2016), it aims to investigate whether social accounting is affected by male constructs and represents a male domain (Broadbent, 2016). To this end, the historical perspective is a fundamental key in understanding how the social and cultural factors act and to see if and how they have changed over time, since the survey is placed in the field of gender studies applied to a specific sectoral context (the universities and academic). Furthermore the study aims to assess how such factors regulate the accounting discipline and, within it, the social accounting, whose development is influenced by (and in turn influences) the social and cultural context of the period considered (1972–2000), as briefly described in the following section.

We decided to adopt a deductive and inductive approach using techniques of a qualitative nature typically employed in social research (Corbetta, 1999) but also widespread in the Italian tradition of study in the field of “business economics” and accounting (accounting and business administration) (Ferraris Franceschi, 1978, 1998). The deductive approach is based on literature concerning social and environmental accounting (Gray, 1999; Gray, Bebbington, & Walters, 1993; Gray, Owen, & Adams, 1996; Gray & Guthrie, 2005; Contrafatto & Rusconi, 2005) and gender accounting (Hopwood, 1987; Lehman, 1992; Kirkham, 1992; Cooper, 1992; Broadbent, 1998; Broadbent, 2016; Broadbent & Kirkham, 2008). The inductive approach involves the scientific contribution of two cases of Italian female scholars: Paola Miolo Vitali (University of Pisa) and Ondina Gabrovec Mei (University of Trieste).

In order to investigate the inequality factors in their scientific productivity and their university career opportunities, we then decided to perform a qualitative in-depth study based on semi-structured interviews addressed to the two women scholars who have been selected because they represent the first Italian social accounting scholars in the time frame posited for the study (1972–2000). Accordingly, their experience can be considered particularly representative with regard to their “role” as women pioneers and the first “women” masters within the Italian accounting discipline.

The source of data we used is derived from the personal story telling of the women scholars, using semi-structured interviews. The interviews were carried out in the months between May 2014 and March 2015 and were submitted using a face-to-face technique, conducted during telephone conversations lasting about half an hour each after having first contacted the interviewees for individual appointments. Using written notes, all information was subsequently validated. The topics covered by the interviews (based on a list of 15 questions) can be summarised into six main topics:

1. The brief description of the main steps in the academic career (in terms of years, roles and position)
2. The description and the personal evaluation of the most relevant difficulties, barriers and obstacles faced in entering the university context (if existent), in the academic career progression and in gaining scientific goals

3. The tools used, the stratagems and the choices adopted to face difficulties and to capture opportunities
4. The barriers/facilitations relative to accessing networks or relevant academic and scientific relationships on the national and international level
5. Their belonging (or not) to formal and informal networks of power and to male/female masters' entourages and the consequence in terms of scientific production and freedom in selecting research areas to cultivate
6. Their relationships with male and female colleagues, competitors and students

Finally, this is followed by a concise evaluation of their experience and recommendations for young women currently working as accounting scholars. Moreover, we performed the documental analysis of the scholars' curriculum vitae and their main scientific publications (articles and monographs) on social accounting topics.

The narrative approach was useful in order to understand the institutional background concerning the period analysed. Namely, it is used to explore the choices, the quality and the use of accounting scholars in different research cultural contexts (Fletcher et al., 2007), also in a historical perspective (Guthrie et al., 2014), and has been considered consistent with the aim of identifying what the obstacles of gender equality are and what are the causes of these obstacles, the reasons and the effects of academia institutional changes. Literature points out that the "telling of a story" method (that in this research design can be appreciated as a "telling of her story") is useful both for research and teaching (Pfeffer & Sutton, 2006). Despite the current debate that divides different schools of thought (traditional and innovative) about the use of narrative accounting history (Carnegie & Napier, 1996), the relevance of self-reflection and auto-ethnography is spreading in social sciences and especially in accounting literature (Lawrence, 2014), as well as the use of the personal narrative of accounts (Samkin & Schneider, 2014) and the counter-narrative history (Persson & Napier, 2014). Biography and autobiography are useful in accounting studies to better understand social practices as well as the "accounting academic" (Samkin & Schneider, 2014: 7).

1.3 Theoretical Framework

1.3.1 *Some Notes About the Origins of Social Accounting and Reporting in Italy*

Social accounting relates to the presentation and measurement of overall performance of the enterprise (Contrafatto & Rusconi, 2005; Contrafatto, 2009). Therefore, it refers to the inclusion in the accounting processes of information on the "externalities" of the business, as we can read: Social accounting is the universe of all possible accountings, conventional accountings is a small subset of social

accounting; social accounting covers an enormous range of issues, not just all off accounting and finance but labour, law, ecology, carbon trading, theories of justice; the issues we are concerned with are exceptionally complex - the relationship between human culture, information, economics, business, morality, the planet and society (Gray et al., 1993).

In Italy the interest in social accountability and social reporting developed from the second half of the 1970s, and for over a decade, these themes have generated considerable attention (Matacena, 1984; Rusconi, 1988; Vermiglio, 2000; Hinna, 2002; Contrafatto & Rusconi, 2005; Pulejo, 1996), although they have not yet been clearly defined. In fact there are still many differences in the terminology (i.e. social report, societal report, social balance, social economic report and so on), as well as in the informative content and the functions carried out. Until the late 1980s and early 1990s in Italy, the theme of the social report did not find particular applications. On the practical and business level, the first case of producing a social report dates back to 1978 with the Merloni Group on the initiative of the “Istituto Battelle of Geneva”, the promoter of a research project which envisaged experimentation with social reporting in four great for-profit Italian companies. Some years later, an attempt was made to make social reporting compulsory by law (Government Bill No. 1571 of July 22, 1981), by proposing the introduction, within a corporate information system, of social reporting containing information about employees’ quality of life and actions to improve safety and hygiene in the workplace. Such an initiative however was not followed up. Social reporting still remains voluntary in nature. In the last 20 years, the diffusion of social reporting has been on the increase, however, especially in listed companies and medium- to large-sized corporations, whereas it is not so widespread among small-sized companies, although there is no lack of excellent cases.

Within the Italian doctrine, the debate and topics mainly developed around the definition and conceptualization of the social balance and the environmental report. Italian scholars who started to develop this research field were mainly men (Matacena, 1984; Rusconi, 1988), alongside whom a few women scholars distinguished themselves by their ability to open new paths and push the boundaries of knowledge, such as Ondina Gabrovec Mei (concerning social balance and added value) and Paola Miolo Vitali (concerning budget and environmental costs). During the 1980s, Italian scholars had to face many complex conceptual difficulties since there was neither a shared concept and language nor a doctrinal basis about the nature and purpose of these new tools (social report, corporate social responsibility and reporting disclosure) such as the conditions existing for annual financial statements or an organic and systematic theoretical and scientific program. It follows, therefore, that the contribution of those scholars who were the first in Italy to deal with scientific and methodological rigour the fluid theme of social report (Contrafatto, 2009) should be recognised and, in particular, it is important to highlight the significance of the female contribution, which has yet to be investigated.

1.3.2 *Women and Accounting*

Literature has developed several interesting currents of thought about why and how accounting is gendered. The first and the most prevalent focuses on aspects tied to gender and connected to cultural and social factors (Hopwood, 1987; Lehman, 1992; Kirkham, 1992; Lord & Robb, 2010).

The second current relates to biological factors and in particular physical aspect and maternity, which exclude, slow down or create discrimination against women accountants and their career in both public and private enterprises (Haynes, 2008a, 2008b: 344; Anderson, Johnson, & Reckers, 1994; Dambrin & Lambert, 2006a, 2006b; Ciancanelli, Gallhofere, Humphrey, & Kirkham, 1990; Duff, 2011; Komori, 2008).

Concerning the first current of thought, according to cultural and social factors, the “alternative history”, provided by Lehman (1992), represents a first phase in integrating the literature on gender into our theoretical understanding of accounting and of how the accounting profession has been seen as unsuited to women but suitable to men.

Lehman underlines how accounting knowledge is influenced by a male domination in terms of content, definition and language, how it incorporates aspirations and male-constructed structures and how the ideological base remains firmly rooted in the male concept of economic rationality. Lehman proposes a reading from a historical perspective of levels of discrimination endured by women in the last century (from 1900 to 1992) both at an economic level—in which women’s access to forms of economic support was either denied or made difficult—and at a social and ideological level (due to the presence of social and economic hierarchies).

Afterwards, the work by Lehman and Tinker (1987), through an analysis of literature which appeared between 1960 and 1973 in academic and economic journals (such as the *Journal of Accountancy* and the *Accounting Review* and *Fortune Review*), highlighted how accounting has been depicted as a passive service exclusively dedicated to the accountability of the economic reality, whereas they have underlined its cultural, social and symbolic value and its authentic social origins.

Kirkham, who takes up the very interesting work of Hopwood (1987), underlines the importance of not focussing just on those issues concerning the divide between the sexes (in this sense see Lehman, 1992 too). The issue of sex discrimination, such as analysed by Lehman, is important to understand the reasons. Nevertheless, according to Kirkham, we have to move the spotlight onto the relationship between culture and accounting knowledge and social customs (as was also said by Hopwood, 1987). This passage is fundamental in order to understand, in terms not of biological difference alone but rather in terms of gender (Lehman, 1992: 263), societal and structural motivations, which give rise to the causes of discrimination about which Lehman, herself, speaks.

It is not enough therefore, according to Kirkham and to us also, to let the investigation rest solely on biological differences. Rather we have to progressively come

to understand the dynamics established between accounting culture and social practices which have structured certain uses, customs and behaviours and therefore have settled a specific “culture” over time (Catturi, 2004; Lai, 2004). Only in this way can we really grasp and understand, what are the true motivations that led to a certain behaviour and, therefore, to a certain outcome.

Kirkham criticises the feminist approach of Lehman (as well as the results achieved with feminist theories) because she considers the cultural basis of accounting in itself, whether it be male chauvinist or not.

Understanding the theme of discrimination against women, therefore, may be specially obtained, according to Hopwood and Kirkham, via an analysis that goes deeper than the empirical results of a difference of sex. Moreover issues that deal with both a company’s culture and practices are structured over time, in a certain country. Therefore, the qualitative-based research approach, founded on a micro-historical method (Parker, 1999; Williams, 1999) and based on the oral history and narratives of female scholars, is particularly useful to better understand the historical context and the relationship within the company and university culture (Fletcher et al., 2007; Virtanen, 2009; Lord & Robb, 2010).

As regards the second current of contributions on gender accounting, the deductive analysis focused on the literature of gender in French and Anglo-Saxon accounting journals developed by Dambrin and Lambert (2006a, 2006b) and highlights how the history of the accounting profession reveals a process of marginalisation of women, which has evolved over time moving from exclusion (horizontal segregation) to being restricted to subordinate roles (vertical segregation). The authors further underline that, adhering to the structural hypothesis of the “crystal ceiling” (Ciancanelli et al., 1990) faced by women in the accounting profession—also maintained by Barker and Monks (1998)—there are three kinds of obstacles: individual (relative to variables centred on the personality), organisational (structural discrimination) and social (prejudice of the dominant groups). The first kind of impediment has been developed by women themselves and regards features (such as know-how and motivation), behaviour and traits of the feminine personality (e.g. the varying capacity to tolerate stress, face risks and little self-confidence) which explain the differing career advancements. The second type includes obstacles existing within organisations that are the result of the perpetuation of stereotypes. These are the same barriers to the profession in the twentieth century that Lehman (1992) identified in her study. Consequently, the third one, which regards social obstacles, are the stereotypes associated with each gender, which explain the existence of the “glass ceiling”, and are the reflection of values and norms perpetuated by society. In this sense, men incarnate power and women incarnate the affective sphere. These spheres are related to specific roles: the managers are “naturally” managers, women are “naturally” mothers, and those wishing to advance their careers must adopt masculine behaviour.

After having analysed the literature framework that helps to understand why and how accounting is gendered, in the next section, we will focus on the contributions and roles of women and men in the academic context.

1.4 Women and Social Accounting in Italy: Insights from Pioneering Experiences

As shown above, in the period considered (1972–2000), the presence of women in the university context in general and in the accounting discipline in particular was very limited. Among the few women, however, it is possible to distinguish the mentors, Professors Paola Miolo Vitali and Ondina Gabrovec Mei, who have distinguished themselves within the accounting (Baldarelli et al., 2016) and who were able to make a pioneering contribution in the field of social and environmental accounting (accounting and social and environmental reporting). Below their experience is presented by addressing attention to three main aspects: the career path, and reasons for the choice of contributing to the creation and development of social and environmental accounting and the contents of their scientific production. There follows the discussion of these issues under a gender perspective.

1.4.1 *Italian Women Scholars' Pioneers of Social Accounting: Ondina Gabrovec Mei*

Ondina Gabrovec Mei had been a full professor of accounting at the University of Trieste from 1987.

As she said: “Prof. Paganelli offered me the research topic of the degree thesis. When I received this proposal, I didn’t immediately accept, as the Master wondered. My decision had been considered very strange, because in a few months the position of assistant professor would have been available in the same university. To refuse the proposal was tantamount to refusing any collaboration with the university. In fact, this decision stunned Paganelli, who did not expect it.

I thought the post of assistant could “wait” in the sense that, on the one hand, I had the perspective of working as a teacher of accountancy at Slovenian schools (who sought these skills), on the other hand I had clear ideas. I wanted to start a family and have children. I had already self-deleted. After that Prof. Paganelli became my Mentor and offered me the opportunity of teaching. After the departure of Prof. Paganelli, who returned to the University of Bologna, the competition for a post as lecturer of the University of Trieste was put out for a male colleague. However, I decided to participate in the exam and I won. In a list of 39 candidates I reached the 7th place”.

When we asked how many difficulties she encountered in her carrier that are related to being a woman, she answered that she didn’t have any difficulty related to the fact of being a woman. She continues her story: “I worked well despite having a family and children. I was administering exams, teaching, doing research ... Just a few days after the birth of my child, I had to examine as part of a commission. The work, however, was more satisfying. Today workloads have increased greatly.

I think that the presence of women can ameliorate the changing of the relationship in the academic context and to see how better the job can be tackled. Surely, it is fundamental and essential to have help from ones husband. Often my husband took care of our children when I was fully immersed in teaching activities. However, I wrote a lot in the evening. Moreover, I always remained at the University of Trieste that was quite far from other Italian scholars' circuits. I had no competition or conflicts. I had the chance to work with several colleagues belonging to my scientific discipline. In that period it was (and is) much simpler when working with friends. The most beautiful thing I've done is: One child and my family”.

As a pioneer of social accounting, she wrote two very important works: the first titled *The Value Added of enterprise* (1984) and the second one *Quantitative methodology to measure the value added of the enterprise* (Gabrovec Mei, 1986).

Her interest in social accounting matters derives from the influence of Prof. Ubaldo De Dominicis, who had been in Trieste. De Dominicis had been strongly influenced by German accounting theory.

She underlined her personal interest to deepening the research field of social accounting and ethical background.

Gabrovec Mei is one of the founders and current members of the GBS (Italian social reporting group). This group is developing in theory and in practice some important national topics (such as social reporting guidelines for different types of private and public organisations) related to social and environmental accounting and reporting.

She proposed the quantitative content of social reporting, in terms of production of value-added account and distribution of value-added account to stakeholders. In addition, she faced a relevant issue relative to the connection between value-added and the national accounting system; in this regard, she marked the urgent need to harmonise these two typologies of accounting. She stresses that the connection between business accounting and national accounting is advocated both by economists and by accounting scholars.

Concerning the calculation of the added value, Gabrovec posits that large and public companies are highly interested in the added value since they have to legitimise their activity and prove their contribution in generating and distributing economic, social and environmental wealth. She proposes two methods for determining the value added: the direct one which considers the production process and the indirect one, which examines the distribution process.

Regarding the production of value added, Gabrovec considers two possible methods, of which the first considers the difference between the value of production obtained and intermediate consumption. Such a method of calculation is more reliable, because in Gabrovec's view, it reflected the most reliable result. Moreover, this is the added value synthetically made by the increase of value to goods and services that were purchased. The system of bookkeeping that allows the direct calculation of this measure is the “current patrimonial system”. Gabrovec also proposes another method of calculating the value added according to the production perspective that has been later emphasised by Catturi (2004).

The value added (Gabrovec Mei, 1984: Sect. 4.3) is considered the result that best meets the need to provide clear information to the various stakeholders and provides an additional core informative value to the traditional financial statement.

1.4.2 Italian Women Scholars' Pioneers of Environmental Cost and Environmental Accounting: Paola Miolo Vitali

The first woman scholar of environmental accounting in our country was Paola Miolo Vitali, full Professor of Business Economics at the Faculty of Economics of the University of Pisa from 1980 to 2010.

In the academic year 1966–1967, she graduated with honours in business and economics at the University of Pisa, with her Master Prof. Egidio Giannessi. He has been a professor of various teachings: general and applied accounting (1974–1980), public accounting (1972–1980), management and decision-making analysis, cost analysis and management and cost accounting in the following years.

Paola Miolo Vitali built a long and distinguished career, coming to occupy top positions within the University of Pisa, as well as at the institutional level, within the academia and the scientific community, both at the national and international level.

Drawing from the analysis of her *curriculum vitae* in terms of scientific production, Vitali had more than 50 publications from 1978 to 2010, including works carried out in collaboration with male colleagues and young scholars.

Concerning the research question at the base of this work, Miolo Vitali stands out as the author of two important works through which she paved the way for spreading and cultivating the knowledge of environmental accounting, thus opening up new frontiers. Namely, two key pioneering contributions should be marked: the article “Pollution: one looks at the costs”, published in a scientific journal (Analysis, no. 2, 1979; Miolo Vitali, 1979), and a monograph: “Ecological problems in the management of enterprises” (Miolo Vitali, 1978). This scientific innovation was pursued at a time when no other scholar in Italy, including the masters, had shown interest in social and the topic of companies’ environmental problems/issues (to which other scientific disciplines were rather more sensitive) continuously cultivating more traditional themes, in the vein of the accounting Italian tradition. Other works related to environmental accounting and the environmental costs followed in subsequent years in the theoretical context of nonfinancial reporting information and the relationship between businesses and the social system.

The second focus of the analysis concerns the “why” of this borderline choice, that is, the reasons for her interest in an innovative topic (environmental cost and environmental accounting) and then risk, previously never treated within the discipline. In order to understand Miolo’s personal attributes which led to her courageous choice, drawing from the interviewee’s words, there are two factors behind this strong sensibility: her intellectual curiosity and her ability to feel and understand ahead of time, anticipating the possible extent and significance of a phenomenon that would become over the years central in the national and international