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Histories as counter-accounting

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ABSTRACT

This study explores the potential of histories as a form of counter-accounting by investigating the way in which histories based on a genealogical approach may counter dominant discourses. The argument is developed by analysing historical research published in a book by an accountant of a foundling hospital at the end of the 19th century, when dominant forces were increasingly questioning the appropriateness of this type of institution. The accountant's historical research, which displays some Foucauldian genealogical principles, helped to forge a critique of the dominant discourse and was able to reveal its contingency and fragility. Based on our analysis, his counter-account grounded in genealogical history facilitated a wider comprehension of the issues surrounding the foundling hospital and increased its legitimacy within a contested arena. Thus, the present study contributes to critical accounting research by revealing the potential of genealogical enquiry as a meaningful device to inform the practice and development of counter-accounting by practitioners.

1. Introduction

The adoption of the Foucauldian genealogical approach to develop critiques of dominant discourses (Foucault, 1977, 1978, 1981, 1997) is a longstanding tradition in critical accounting research (Armstrong, 1994, 2015). Starting from the pioneering studies that adopted Foucault as the theoretical reference (e.g. Hoskin & Macve, 1986, 1988; Knights & Collinson, 1987; Loft, 1986; Miller & O'Leary, 1987), many accounting scholars have drawn on Foucault's genealogy and related concepts (Armstrong, 1994, 2015; Neimark, 1990) to develop 'effective histories' of the present (or 'history of the present'; Foucault, 1977). Their aim is to offer critical perspectives on secure foundations of knowledge and underline the contingency and fragility of any dominant discourse. Indeed, Foucault's genealogy involves a practice of critique in the form of the historical problematisation of the present (Fuggle et al., 2015; Koopman, 2013; Visker, 1995), and accounting history researchers have largely benefitted from Foucault's thought to contribute to the development of the so-called new accounting history research stream (Miller et al., 1991; Napier, 2006; Stewart, 1992). For instance, Macintosh (2009) particularly stresses the relevance of forging 'genealogical histories' to develop critiques of accounting's present state. Moreover, the Foucauldian genealogical approach has been adopted in contemporary research settings as well, in line with the argument that present-day phenomena, and the related dominant discourses that surround such phenomena, should be understood as contingent, relative and fragile (Edgley, 2014; Lai et al., 2015; Himick, 2016).

Despite the potential of histories informed by Foucault's genealogical approach (also termed 'effective histories' or 'effective

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genealogical histories'—see Macintosh, 2009) to advance critiques of dominant discourses, to the best of our knowledge, no previous studies have explored such histories as a peculiar form of 'counter-accounting'. That is, although several studies have adopted Foucault's genealogy as a research lens to develop critiques of contemporary or ancient practices, research on practitioners' adoption of genealogical enquiries is scarce. In other words, Foucault's genealogy has been adopted as a research lens rather than being explored as a professional or lay practice. Conversely, while a growing body of studies have testified to the potential of alternative accounts to unveil and challenge dominant discourses (Ahrens et al., 2020; Dey et al., 2011; Ferry & Slack, 2021; Gallhofer et al., 2006; Himick & Ruff, 2020; Spence, 2009; Vinnari & Laine, 2017), to our best knowledge, no study has explored histories as counter-accounts—neither from a theoretical, nor from a practical, perspective. Indeed, prior studies emphasise the potential of counter-accounts as a form of moral and political education (Vinnari & Laine, 2017), highlighting the possibility for these accounts to problematise existing situations (Dey et al., 2011) in opposition to dominant discourses. However, we are unaware of prior accounting studies on professional or lay practices of counter-accounts produced through 'histories of the present' (Foucault, 1977).

In light of this research gap, in the present study, we argue that histories informed by a genealogical approach may act as counter-accounts able to produce a critique of dominant discourses. In other words, the present study interprets 'effective genealogical histories' as a form of counter-accounting and empirically explores the power of such histories to produce a critique of the dominant discourse contingently in place within a specific context. We explore this argument by means of an archival study of the counter-account produced by a foundling hospital accountant, Silvio De Kunert, who acted as a sort of 'activist' going against the dominant discourse about this type of hospital at the end of the 19th century. This counter-account is represented by a book that he wrote in 1898 to provide an historical account of the foundling hospital at which he worked, in the context of the strong need to legitimise the existence of such organisations: at the time he wrote the book, the public was increasingly questioning the appropriateness of the foundling hospitals on the basis of the very high mortality rate and poor health conditions of the foundlings and the poor administration of (financial) resources. Public opinion attributed the conditions of the foundling hospitals to the misconduct of their physicians and administrators, whereas Silvio De Kunert demonstrated that the fragile conditions of this institution were not ascribable to the current administration and, instead, stemmed from historical events and the past decisions of dominant forces (i.e. the municipality and provincial and national governors and politicians).

Therefore, in this study, we aim to show that the book enabled the public opinion's dominant discourse to be countered by forging a genealogical tool that was able to unveil the contingency and fragility of that discourse. We start the analysis by investigating the dominant discourse in place at the time of the book publication (late 1800s – early 1900s) and proceed to inspect the book's ability to unveil the fragility and contingency of that discourse. Of note, despite the book countering the dominant discourse, it does not seem to have been subjected to any form of censorship. Rather, it was publicly recognised as an 'important and rightly awarded work' (De Claricini, 1901, p. 3) able to provide an insightful account of the conditions of the foundling hospitals. Hence, the history portrayed by the book acted as a form of counter-accounting against the forces that supported the dominant discourse contingently in place.

We firmly believe that counter-accounts based on a genealogical approach can act as a powerful means to raise awareness on issues that, nowadays, are at the centre of fierce debates. In fact, we think that 'effective histories' is potentially an important tool to counteract what is a very powerful contemporary force—the 'short termism' or the superficiality of the news cycle and the short memory of citizens. For instance, it makes sense to increase public opinion's awareness of the context in which public administrators and physicians operate during the most critical phases of the COVID-19 pandemic (de Villiers & Molinari, 2021; Leoni et al., 2021). Indeed, many public hospitals' administrators and physicians have been criticised for the limited number of beds available and therefore for the inability to manage an adequate number of patients, forgetting that these limits have historical roots: past long-term political choices have strongly hindered public care (Prante et al., 2020). Similarly, in the fight for particular labour rights, it is useful and insightful to produce histories of labour from many decades ago to unveil labour exploitation, humiliation, bullying and other social psychological phenomena (Campbell et al., 2010; Dillard & Vinnari, 2017; Hopper & Armstrong, 1991) or to make clear the complexity of governmental or corporate decisions, where social and environmental issues related to workers' economic well-being and health, which strongly depend on historical conditions, are at stake and can be conflicting (Lai et al., 2019). We feel that, even more so nowadays, it is important to create awareness of historical events and related power struggles in order to defend workers and professionals that are unjustly undergoing media attacks, similarly to what Silvio De Kunert tried to do with his long history of the hospital, by pointing out its very lengthy patterns in a counterpoint to political and public opinion's frenzied calls for its closure.[1]

This study offers some contributions to the critical research on counter-accounting. Indeed, it extends the variety of alternative accounts that are deemed helpful to counter dominant discourse or emancipate minorities or other social groups with low power. The alternative account is represented by an historical narration that helps highlight the contradictions of the discourse produced by dominant forces. Further, the study also extends the variety of the alternative forms of accounting in the sense that it refers to 'internal' counter-accounts, namely, accounts produced by a person in charge of administrative duties in an organisation (i.e. an accountant of a foundling hospital), unlike the other studies on this topic, which have traditionally explored the counter-accounts of social groups that are not a part of formal organisations such as corporations and large non-governmental organisations (Ferry & Slack, 2021; Perkiss et al., 2020; Vinnari & Laine, 2017). In this sense, the study extends the concept of counter-account to 'internal' accounts produced by professionals who need to legitimise the existence of 'exposed' organisations, against the pressure of more powerful 'external' social groups that closely scrutinise and comment upon their behaviour and activities (Yasmin & Ghafran, 2019). In addition, this study contributes to the critical accounting literature based on Foucault's conceptualisation of genealogy and related concepts. Indeed, it

[1] Counter-accounting genealogical initiatives may even be used by whistleblowers, which could draw on internal information on past events to sustain and legitimise their "whistles" (Chen & Lai, 2014; Stolowy et al., 2019).

shows the potential of genealogy not only as a *theoretical lens* but also as a *professional practice* for legitimacy needs. Finally, the paper also offers a more practical contribution, by showing the usefulness of counter-accounts (based on a genealogical approach) to/for practitioners that need to legitimise their work and 'their' organisations against the short termism or the myopia of politicians and public opinion. We believe that the paper can offer insights for academics and other professionals interested in defending, legitimising and developing their profession (Andrew et al., 2020; Sidhu et al., 2021).

The remainder of this paper proceeds as follows. Section 2 introduces the theoretical framework, with pertinent reference to the literature on counter-accounts and argumentation for conceptualising histories as a form of counter-accounting. Section 3 describes the setting of the study, the sources explored and the analysis methods used. Section 4 presents empirical evidence, whereas Section 5 discusses the evidence consistently with the theoretical framework. Section 6 contains concluding remarks.

2. Theoretical framework

2.1. Genealogy as critique: a matter of historical enquiry

The French philosopher Michel Foucault (1926–1984) is well-known internationally, even beyond the academic field, for his insightful enquiries on the relationships between power and knowledge (Foucault, 1980). Matters of power mechanisms and knowledge production characterise most of Foucault's work, even if some of his most-known publications do not explicitly deal with such matters (Gordon, 1980). In recognising the links between power and knowledge, Foucault defines discourse as a way of organising knowledge that is strictly related to the power structures of the historical period in which it arises. A discourse emerges as a consequence of power relationships within a social order, being a 'matter of the social, historical and political conditions under which statements come to count as true or false' (Hook, 2005, p. 9).

In line with this definition of discourse, Foucault acknowledges that genealogy offers the possibility to unveil the fragility and contingency of discourses. Indeed, genealogy is meant as a methodological approach to problematise the current state of affairs or dominant discourses. The approach urges philosophical and methodological suspicions towards the objects of knowledge that we confront (Hook, 2005, p. 4). Thus, genealogy is 'first and foremost a *mode of critique*' (Hook, 2005, p. 4, emphasis in the original). The critique that genealogy makes possible is *historical*, in the sense that this critique 'produce[s] an awareness of the complexity, contingency, and fragility of historical forms' (Smart, 1983, p. 76). For development of critiques, historical knowledge is meant to be used tactically (Dean, 1994), so that counter-intuitive ways can be developed to promote the awareness that events or things can differ and have not necessarily always been as they are (Hook, 2005, p. 7). The role of history is fundamental in Foucault's genealogy: genealogy was, for Foucault, a method of critical history, a way of using historical materials to bring about a 'revaluing of values' in the present day. As underlined by the French philosopher in an interview with Simon (1971, p. 192), '[i]t is a question, basically, of presenting a critique of our own time, based upon retrospective analyses, a critique of those systems within which we are trapped'.

Genealogy, which allows the forging of a 'history of the present' (Foucault, 1977, p. 31), starts by identifying a present-day discourse or practice that is taken for granted, and yet, in certain respects, is also problematic or somehow gloomy, and then trying to trace the power struggles that produced such discourse or practice. Indeed, genealogy is motivated not by a historical concern to understand the past, but by a critical concern to understand the present. It aims to trace the forces that gave birth to our present-day practices or discourses and to identify the historical conditions upon which they still depend. By reconnecting contemporary practices with the historical struggles and the exercises of power that shaped their character, the genealogist prompts us to think more critically about the value and meaning of these phenomena. Genealogy urges researchers to trace the erratic and discontinuous process whereby the past became the present (Garland, 2014, p. 372): an often random path of descent and emergence that suggests the contingency of the present and the openness of the future, to unveil the forces that have caused the emergence of a current practice as well as the historical conditions that continue to influence this practice (Garland, 2014, p. 373). Genealogy should target discontinuity rather than continuity in the historical record, and it prioritises the study of the dynamics of *descent* and *emergence*.[2] The genealogist uses descent as a means of 'discovery, under the unique aspect of a trait or a concept, of the myriad events through which—thanks to which, against which—they were formed' (Foucault, 1977, p. 76). An examination of descent permits the revelation of discontinuities rather than treating history as a unified body of knowledge. Thus, an analysis of descent traces discontinuities by showing up a series of 'reversals, ruptures and contingencies that underpin the historical object or event or discourse in question' (Bowman & Hook, 2010, p. 67). Emergence, as the moment of arising, should not be regarded as the final term of a historical development (Foucault, 1977, p. 81), but as the entry of forces (Foucault, 1977, p. 84). Genealogies show how a contemporary practice has been formed from particular efforts, conflicts and partnerships and the use of power (Garland, 2014, p. 372).

Critiques based on genealogical histories have the potential to counter dominant discourses. Indeed, such critiques 'struggle against the coercion of a theoretical, unitary, formal and scientific discourse' (Hook, 2005, p. 6) and may unsettle previously firm bases of learnings and comprehension, thereby leading to the perception that such discourses are contingent and fragile. To allow a critique to

[2] According to Foucault (1977), the process of *descent* is the tentative affiliation of a current practice, trait or discourse to more ancient ones, based on identification of the events, accidents or minute deviations through which the current practice or trait was formed. The process of descent does not look for uninterrupted continuities, although it renders visible the subtle episodes of the past that have a connection with present-day practices. The process of *emergence* refers to identification of the forces (actors or groups of actors) and power relationships operating in the events prompted by the process of descent. It demonstrates that current practices, traits or discourses are not immune to the displacement and use of power by some more powerful actors during historical events.

circulate and be influential, its authors must gain credibility by using the methods of the discipline that inform their speech (Foucault, 1981, p. 59). Hence, the task of employing opposing knowledge, which by its quality permits the contestation of an existing discourse, requires weighty 'counter-evidence' that cannot just be overlooked as fictitious or highly subjective (Hook, 2005, p. 8). Indeed, genealogy calls for patience, in-depth knowledge and the acquisition of extensive source material (Foucault, 1977) that will be used to corroborate the counterargument.

2.2. *Histories as a form of counter-accounting*

The idea of producing 'counter-evidence' against powerful social groups evokes the concept of 'counter-accounting' (Cooper et al., 2005; Dey et al., 2011; Himick & Ruff, 2020; Vinnari & Laine, 2017). Indeed, critical accounting scholars recognise that counter-accounting has the emancipatory potential of 'expos[ing] and reflect[ing] on "invisible" or "silenced" factors that oppress specific groups, re-examining situations in light of new understandings, problematizing existing situations, re-presenting and re-narrating existing situations and identifying solutions in contested areas' (Dey et al., 2011, p. 71). Indeed, counter-accounts 'are hoped to present a counterforce to hegemonic discourses and bring about emancipatory change in societies' (Vinnari & Laine, 2017, p. 1).

Moreover, critical scholars increasingly recognise the role of alternative forms of accounting to counter hegemonic discourses typically sustained by (more) traditional forms of accounting. These alternative forms of accounting—usually labelled as 'counter-accounts' or, less frequently, as 'shadow' accounts (Dey et al., 2011; Laine & Vinnari, 2017; Thomson et al., 2015)—are meant to allow silenced voices to be heard and invisible factors to become apparent. As Dey et al. (2011) explain, and recalling Olson (1996, p. 3), these accounts 'refigure the terms of the story' to 're-narrate' an existing story so that the underlying forces that sustain the story can be unveiled. Counter-accounts create alternative representations of particular organisations, practices or governance regimes, problematising discourses (Vinnari & Laine, 2017) that have harmful or undesirable consequences, with the ultimate aim of influencing societal decision-making and action (Cooper et al., 2005; Dey et al., 2011).

In the 1980s and 1990s, alternative forms of accounting were mostly identified in the pioneering social and environmental reporting, which was aimed at portraying a different perspective from those produced by more traditional financial reports. More recently, the same social and environmental reporting has been criticised for its incapability to actually encourage corporations to behave sustainably (Spence, 2009), and alternative forms of accounting that can counter the discourse sustained by corporate social and environmental reports have been identified in 'external' accounts produced by social groups that are most damaged by corporate activities (Dey et al., 2011; Everett, 2004; Gray et al., 1997). Accounts produced by activists are one example of 'external' accounts that are meant to counter corporate discourses on sustainability (Vinnari & Laine, 2017). The variety of accounts deemed useful to counter hegemonic discourses has increasingly broadened, including citizens' open letters and web pages (Gallhofer et al., 2006), activists' film videos (Laine & Vinnari, 2017), and even leaked documents (Andrew & Baker, 2020). Exhortations to counter dominant discourses also emerge in academia, to respond to regimes of power that frequently silence or at least discourage research on critical perspectives on accounting (Andrew et al., 2020). Despite this variety, previous studies on counter-accounts have focused on the use of information that is *contemporary* to that generated by the most powerful actors or corporations against which counter-accounts are directed. This means that, to the best of our knowledge, previous studies have not yet explored the potential of *histories* as a form of counter-accounting.

The literature has specifically investigated the conditions under which counter-accounts may reveal their full potential or encounter resistance and questions regarding their social relevance (Apostol, 2015; Laine & Vinnari, 2017; Thomson et al., 2015; Vinnari & Laine, 2017). To effectively act as 'counter-accounts' against a discourse established by dominant forces (i.e. a dominant discourse), the alternative forms of accounting must be able to speak in 'contested arenas' and 'be prepared by, on behalf of, less powerful social groups' (Dey et al., 2011, p. 64), such as children, future generations, developing nations, the poor and race minorities (Dey et al., 2011; Dillard & Vinnari, 2017; Himick & Ruff, 2020). More specifically, Vinnari & Laine (2017) show that the transformative potential of counter-accounts is associated with their ability to act as a form of moral and political education, whereas Thomson et al. (2015) underline that counter-accounts can contribute to the problematisation of governance regimes, to the extent that such accounts favour the dialogical engagement of different parties (Dey et al., 2011; Bebbington et al., 2007; Tanima et al., 2021). Laine and Vinnari (2017) highlight that dominant social groups may dismiss counter-accounts and try to stigmatise counter-accountants, thus generating an antagonistic relationship with them.

These studies share the idea that the emancipatory potential of counter-accounts (Gallhofer & Haslam, 2019) relies on their ability to unveil the 'assemblage of engagements and […] the power relationships and dynamics' (Dey et al., 2011, p. 65) that often outrage today's dominant morality (Himick & Ruff, 2020). In this regard, counter-accounts informed by a genealogical approach are expected to reveal the role of most powerful social groups in determining, protecting or silencing the object of dispute of the state of affairs, although these accounts do not need to explicitly criticise today's dominant forces that forge, or are supportive of, these discourses. Having this ability means that histories may avoid backlash and may stimulate a wider comprehension of the current practices and discourses based on a fine-grained analysis of the myriad events that have played a role in determining the emergence of such practices and discourses in their current form. Using the methodology described in the following section, empirical verification of the plausibility of these arguments is made through analysis of the history that Silvio De Kunert narrated to favour a wider comprehension of the issues surrounding the foundling hospitals by citizens and various stakeholders.

3. Methodology

To unveil the potential of 'effective genealogical histories' to act as counter-accounts against dominant discourses, in this study, we

investigate both the dominant discourse in place in the specific context under study and the ability of the history forged as a genealogical tool to unveil the contingency and fragility of such discourse. In this section, first, we briefly discuss the research setting, and then, we describe the sources used and the data analysis we conducted to fulfil this study's goal.

3.1. Research setting

3.1.1. The history and its narrator

In 1898, the accountant Silvio De Kunert wrote in the Italian language a 157-page book titled *'Alcune notizie storiche sulla Casa di Dio di Padova ora Istituto degli Esposti'* ('Some Historical Notes on the House of God of Padua, nowadays Foundling Hospital'; De Kunert, 1898a). Through a discussion of historical sources, the book narrated about 700 years of activity by the foundling hospital of Padua, beginning in the 12th and concluding in the early 19th century. After a brief preface (which addressed readers directly), the book presented five chapters (I–The origin and the site, II–The purpose of the institution, III–The foundling hospital, IV–Assets and V–The administration). Finally, the narrator presented a conclusion and appendices that transcribed the documents used as primary sources and provided two lists—one each of *priori* (directors) and of hospital benefactors over the centuries. In the preface, the narrator explained his reason for conducting this historical research and writing the book: he aimed to foster citizens' awareness of the foundling hospital, increase the honour of this institution and highlight the generosity of ancestors (De Kunert, 1898a, Preface).

De Kunert, who was born in 1857 in Padua and moved to Rome in 1919 (Anagrafe del Comune di Padova, 2015), was well-informed about the issues related to these institutions and responsive to the foundlings' conditions. De Kunert used to publish professional articles in the *Rivista della beneficenza pubblica delle istituzioni di previdenza e di igiene social* ('Public charity review of social care and health institutions'; De Kunert, 1898b, 1899, 1901, 1903, 1904, 1907). In this journal, De Kunert publicly noted bottlenecks in legislation, inefficiencies responsible for increasing costs and possible amendments that would have made the law more effective in supporting foundling care: '[f]or more than 30 years, Italy has been waiting for a law to regulate the difficult matter of providing services to exposed persons with rational, safe and uniform criteria' (De Kunert, 1899, p. 15). In particular, in the year the book was published, De Kunert (1898b) highlighted that the problem of foundling hospitals was related more to the social order than to hygiene and sanitation, because the existing laws did not allow administrative research on maternity and paternity. A year later, De Kunert (1899) reiterated that the rules in force protected immorality and that, instead, he believed it essential that the reform of foundling hospitals legitimise administrative research on maternity and paternity, as was already the case in many countries of the European continent (e.g. Austria, Denmark, Germany, England, Serbia, Sweden and Switzerland). De Kunert (1901) also commented on the bill on foundlings proposed in 1900, welcoming the possibility to run administrative investigations into maternity, but criticising the lack of mandatory recognition of maternity and the search for paternity. Recently appointed as the general manager and secretary of the Board, at the time of the book's publication (1898), De Kunert was in charge of supervising the administrative and accounting duties, as well as preparing the annual report and other records required by the local authorities.

3.1.2. The social context

At the time of the book's publication (1898), Italian foundling care was at the centre of extensive discussions. Indeed, one year before (1897), a major scandal emerged related to the Naples foundling hospital ('The Casa dell'Annunziata'), with the revelation of high mortality, malnutrition and poor hygienic conditions at the hospital. An investigation at the national parliamentary level followed (Ipsen, 1999, 2000), and a dedicated national commission was charged with preparing a draft law on foundlings. Further, provincial doctors were appointed to inspect the conditions of foundling hospitals across Italy (Raseri, 1900). Provincial doctors had to remain constantly informed, personally inspect their assigned territories and update the Italian central government periodically (De Simone, 2002). Foundling hospitals suddenly became institutions to be censured, substantially improved or even closed. Indeed, as underlined by Ipsen (1999, p. 3), 'seemingly all of a sudden, traditionally high levels of infant and foundling mortality became unacceptable'.

Historians argue that the debate on Italian foundling care overlaps with a greater debate on the modernisation of the country after its unification in 1861 (Gentile, 1997; Ipsen, 1999, 2000; Kertzer et al., 1997). At the end of the 19th century, Italian politicians perceived the need to align with the conditions already in place in other European countries (e.g. the United Kingdom and France): 'A modernizing state like Italy needed to deal with social problems like infant abandonment' (Ipsen, 2000, p. 123). Perceptions of Italian backwardness and the need to modernise emerged in many places, with the hope of political, economic and social renewal to accompany Italy from unification to the post-unification period (Bosworth, 1979; Gentile, 1997; Ipsen, 2000; Gregorini, 2016). Indeed, after the birth of the Italian State (1861), the new Italian government worked to centralise the legislation and administration of many institutions of public interest (Detti & Gozzini, 2000; Pécout & Balzani, 1999), placing them under the control of public administrations (Coronella et al., 2013).

The 'public affair' of the foundling hospital commenced in the early 1890s, when the Italian government decided to put these institutions under the control of the municipality and provincial authorities (Rome Correspondent, 1897, p. 1004), which also served as their funders. According to the Italian Law 17 July 1890, no. 6972, *'Norme sulle istitutioni pubbliche di assistenza e beneficienza'* ('Rules on public care institutions and charities'), local public administrations started to grant to these institutions about one-fifth of all the costs associated with the management of public charities (Gorni & Pellegrini, 1974). However, the high and increasing number of infants in custody of the foundling hospitals led to inadequate services, whether in the form of equipment or personnel. In turn, the costs for the public administrations and, indirectly, for local communities that had to pay more taxes continued to increase.

The foundling hospital of Padua was not immune to the critiques directed at these types of institutions: during the investigation at the national parliamentary level (Ipsen, 1999, 2000), a member of Parliament, Tozzi, cited the foundling hospital of Padua, reporting statistics provided in a report by Doctor Natali (who inspected the hospital in July 1897), and described it as a place where most of the

children died, with a mortality rate of 94.20% in the period 1892–1896 and of even 97.14% in 1893 (Tozzi, 1898, p. 808).

3.2. Sources and analysis method

To achieve the goals of the paper, we extensively analysed primary and secondary sources. All these sources are included in the reference list. The identification of the dominant discourse was based on the collection and analysis of both primary and secondary data focused on the debate occurring on the foundling hospitals at the time of the book's publication. The primary sources, available from the 1890s to the early 1900s, include legislative acts (e.g. the aforementioned Law 17 July 1890, no. 6972 and the Regio Decreto 5 February 1891 no. 99 *'Approvazione dei regolamenti per l'esecuzione della legge sulle istituzioni pubbliche di assistenza e beneficenza'* ['Approval of regulations for the implementation of the law on public assistance and charity institutions']) and the minutes of the parliamentary discussions on the conditions of these hospitals and the need for legislative reforms (e.g. Bovio, 1899; Lagasi, 1904; Tozzi, 1898, 1899). The primary sources also include Italian professional journals in which experts on foundling hospitals and the Italian health sector published articles about these topics (De Claricini, 1901; De Kunert, 1898b, 1899, 1901, 1904, 1907; Editor, 1898; Imperatori,1898a, 1898b; Raseri, 1900; Rome Correspondent, 1897). To identify the dominant discourse in place at the time De Kunert was writing his book, we also analysed (more recent) secondary sources about the conditions of the Italian foundling hospitals at the end of the 19th century and the debate around these institutions (Gorni & Pellegrini, 1974; Ipsen, 1999, 2000). In addition, we consulted the public reports published by the foundling hospital of Padua (Istituto degli Esposti di Padova, 1898, 1899, 1900). In these primary and secondary sources, we particularly examined the way that the foundling hospitals were made visible and the specific knowledge that made these institutions visible.

This analysis constituted the premise for inspecting how Silvio De Kunert's book unveiled the contingency and fragility of public opinion and politicians' dominant discourse. We investigated the book's ability to trace the historical events upon which the conditions portrayed by this discourse still depend (i.e. the genealogical principle of descent—Foucault, 1977) as well as the role that the forces that dominated the stage played during these events (i.e. the principle of emergence).[3] With reference to the historical events, we particularly considered the happenings, decisions and actions in the past upon which the situation still relied at the time when De Kunert's book was published. Therefore, the analysis should be able to trace De Kunert's attitude to write a 'history of the present' (Foucault, 1977) that increases understanding of the present in the light of past events. In the analysis of the forces, we searched specifically for information on actors or groups of actors that the book described as having important roles in causing the historical events highlighted to occur, and tried to determine whether these actors belonged to the same groups of power that were supportive of a discourse against foundling hospitals. To detect these elements, the authors separately read the book closely, and then, the research team focused on matching the 'events' and the related 'forces' that influenced the conditions of the foundling hospital described by De Kunert. No substantially different interpretations were proposed by the authors, who also consulted secondary sources about the foundling hospital of Padua and the life and work of Silvio De Kunert (e.g. Pastori Bassetto, 1997). We include excerpts from the book and other primary sources to corroborate our interpretations.

This analysis helped to trace how the book was able to 'problematize the present by revealing the power relations upon which it depends and the contingent processes that have brought it into being' (Garland, 2014, p. 372). In particular, the detection of the aforementioned principles (descent and emergence) allowed us to infer the ability of the book to forge an 'effective genealogical history' that acted as a counter-account against the discourse of more powerful social groups. While we acknowledge that a genealogical approach may extend beyond the adoption of the two principles and incorporate further analytical principles (Foucault, 1981; Hook, 2005), we remind readers that the aim of the study is not to show that the book was 'perfectly' written as Foucault would have written it according to his genealogical approach, but to show the power of historical research to produce a counter-account to criticise dominant discourses.

4. Findings

4.1. The dominant discourse on foundling hospitals

In the 19th century, the public opinion started raising questions about foundling care. Initially, the debate focused on the use of the *'ruota'* ('turning cradle'; Gorni & Pellegrini, 1974)—a device positioned in the walls of the foundling hospitals that allowed parents to leave infants there, without disclosing their own identity.[4] Public opinion came to embrace a negative view based on the argument that the turning cradle made abandonment easier, even for married couples, and that hence, the number of babies left at foundling hospitals had increased and providing adequate support to them had become difficult (Ipsen, 1999).

Towards the end of the 19th century, the debate mounted, and public opinion, politicians and professionals (doctors and administrators) came to share the idea that specific legislation was needed to improve their administration (Imperatori, 1898a, 1898b; Raseri, 1900; Tozzi, 1898):

[3] Please refer to Section 2.1 for an explanation of these two principles highlighted by Foucault (1977).

[4] In Italy, like in many other European countries (Ipsen, 1999), the acceptance of the children in the foundling hospitals was originally allowed through a 'turning cradle' based on a cylindrical revolving compass, usually made of wood, divided into two parts closed for protection by a door: one towards the inside and another towards the outside, which, by matching an opening in a wall, allowed the placement, without being seen from the inside, of the abandoned babies.

> [I]t is absolutely impossible to continue in the old system. In the meantime, deaths occur day by day, hour by hour, minute by minute, and every minute of delay represents a suppressed existence, every minute of delay is a real crime! (Tozzi, 1898, p. 810—our translation)

Public opinion began paying even closer attention to these matters after a provincial investigation (revealed in spring 1897) 'shocked local and national opinion alike' (Ipsen, 2000, p. 1) by publicly disclosing the terrible conditions and the high child mortality rate at a foundling home in Naples. The results of such investigations reached the parliamentary level, where members shared negative opinions about the appropriateness of the institutions (Tozzi, 1898, pp. 808–811). During a parliamentary session on 12 December 1898, Parliamentary Member Tozzi asked the Parliament to discuss the poor conditions of Italian foundling hospitals, referring to their operations as 'terrible fruits' (Tozzi, 1898, p. 808). 'The massacre of innocents', 'human carnage' and 'hecatomb of unhappy poor' are some of the definitions used during the Italian parliamentary discussions to describe the conditions of the foundling hospitals at the end of the 19th century. Tozzi (1898) also referred to the foundling hospital of Padua, reporting statistics provided in a report by Doctor Natali (who inspected the hospital in July 1897):

> I know, for example, that the Padua orphanage […], as reported by the provincial doctor, Professor Natali, presents a mortality rate, which in the last five years, 1892–1896, was no less than above 43% for children in the orphanage, whereas for those who, fortunately for them, are kept out, it was only 4.86%. […] mortality has risen to 94.20%, and in one year, in 1893, it was no less than 97.14%! During that time, 325 out of 345 children died. (p. 808)

Politicians largely embraced the idea that the foundling hospitals deprived infants of a family, and hence, they sought to invest the money in other options. Politicians considered the existence of the foundling hospitals as a cause of immorality, believing that these institutions indirectly encouraged or at least facilitated abandonments by parents who did not want to recognise the newborn as their child (Imperatori, 1898b). Thus, politicians started questioning the existence of the foundling hospitals, emphasising that a 'throw children on the streets' approach would have generated better results: 'the system is overwhelming humans, and it should be censured not only to respect the so-called modern times, but also to preserve simple human modesty' (Tozzi, 1898, pp. 809–810—our translation). Public opinion appeared to be shifting to considerations of whether it would be more appropriate and useful to provide financial support directly to mothers or to different institutions designed to support them just before and after they gave birth, instead of financing the foundling hospitals. This argument suggested that a different approach could decrease maternal death rates, reduce the mortality rate among foundlings, give the children access to a family and reduce the high costs charged to the public administrations. In summary, an 'inappropriateness discourse' started to be shared by citizens and politicians and was fed by journalistic debate (Ipsen, 1999). Foundling hospitals, which seemed to have been an Italian invention of the pre-modern era—created to provide an alternative to, and so prevent, abortion, infanticide and the abandonment of infants in public places—suddenly became institutions to be stigmatised, substantially improved or even closed (Ipsen, 1999, 2000).

Statistics on mortality within and outside the foundling hospitals as well as the direct inspections of these institutions by provincial doctors appointed by the national government supported the 'inappropriateness discourse' by highlighting financial and sanitary deficiencies. In other words, technical/administrative reasons, rather than society's (changing) morality and habits, were mentioned by politicians and public opinion in their critique of the foundling hospitals, and foundling hospital administrators and physicians were considered the first to be blamed for the situation (Imperatori, 1898b, p. 130; Ipsen, 1999, p. 9). While physicians were deemed unable to manage the care services appropriately, administrators were accused of inappropriate use of the financial resources they received from the community and the other funders:

> Most of their income is squandered in unnecessary administrative expenses, or reserved for purposes not related to their institution, or decreased by extremely expensive contracts. We should therefore simplify, prune the Administrations, make them less expensive, bring light into the forest of abuses and dishonest irregularities, strike the vested interests, prevent social indulgences. Internal regulations should be changed to ensure order, discipline and the application of scientific criteria. (Imperatori, 1898b, pp. 222–223)

Sometimes the criticism to these professionals was subtle. In a parliamentary discussion, the foundling hospital of Padua was cited as a case of an institution 'located in a very advantageous position with regard to air and climate conditions' (Tozzi, 1898), thus suggesting this was the fault of the administrators and physicians. The charges levelled against administrators and physicians sometimes even resulted in a dispute between these professionals. According to the administrators, the physicians were disorganised and did not attend to their duties properly. According to the physicians, it was hopeless for them to try to care for the foundlings because of the poor hygienic conditions of the home and the impossibility of recruiting enough nurses (Ipsen, 1999, p. 9).

On their side, physicians and administrators of foundling hospitals emphasised in articles published in professional journals that the foundling hospitals' ineffectiveness should be connected to the disparity between their current financial resources and the resources they actually required to support the many foundlings. The foundling hospitals were supporting too many babies with insufficient resources, such that they could not effectively carry out their purpose (e.g. provide suitable spaces for foundlings and take care of and feed them adequately by paying an adequate number of satisfactory wet nurses). If some statistics indicated a higher survival rate for foundlings kept outside the hospitals than for those inside (Imperatori, 1898a, 1898b), the mentioned professionals noted that few of the many statistics collected about the foundling hospitals were reliable (Imperatori, 1898a), and that the high mortality rates reflected the many congenital illnesses of the foundling population (Imperatori, 1898a). These professionals of the time also emphasised that if the problems of foundling hospitals were only of a technical nature and not linked to the economic structure, morals and customs of society, these problems could have been solved very quickly (Imperatori, 1898a; De Kunert, 1899). Indeed, as historians have (more recently) argued, the attempts to introduce legislation continued for a long time because 'public opinion had not rallied to the cause of foundlings' (Ipsen, 1999, p. 21), and the sudden willingness to face foundling hospital issues should be connected to the rising need to

overcome the 'social misery' of the Italian pre-unification period (Bosworth, 1979; Gentile, 1997; Ipsen, 2000).

In brief, an 'inappropriateness discourse' circulating at the time about foundling hospitals—which politicians and public opinion seem to have raised quite suddenly after a long period of silence and delays in investigations and debate at the political level—connected the situation to technical/administrative problems, rather than society's changing morality and habits. Such discourse was supported by public investigation statistics that indicated a higher survival rate for foundlings kept outside the hospitals than for those inside. Professionals had a different opinion on the weaknesses of the foundling hospitals. By collecting additional and (at least apparently) more detailed statistics, they tried to explain that the problems were not of a technical nature, but rather linked to public opinion and politicians' slowness in engaging with a substantial reform of these institutions' legislation (Imperatori, 1898a; De Kunert, 1899). However, their viewpoints seem to remain confined to professional journals and were unable to attract the interest of public opinion or to inform the political debate.

4.2. The book's counter-accounting

4.2.1. Problematisation of the 'inappropriateness discourse'

Genealogies usually start with a problematisation of the present-day discourse or practice that is apparently uncontested and taken for granted (Fuggle et al., 2015; Koopman, 2013; Visker, 1995). When he wrote the book, Silvio De Kunert was fully aware of the 'inappropriate discourse' of the foundling hospitals, including the House of God in Padua,[5] and begins the book by explaining his reason for writing it: increasing citizens' awareness of the foundling hospital, which had served the community for centuries:

> I decided to publish this modest work in the hopes of increasing the honour of one that may be considered the oldest among the Charity Institutions of the city, from a desire to remember how our ancestors, even in difficult and troubled times, with their proud spirit, have been able to cultivate—with care and with admirable, wise harmony—the pleasing flower of generosity, writing in the bright story of the Italian charity, a diamond page rich with examples. (De Kunert, 1898a, Preface—our translation)

The narrator's attitude towards readers is that of an individual seeking forgiveness. That is, De Kunert speaks directly to the readers, asking for the mercy of potential critics and acknowledging his awareness regarding the risks of censorship of his book. The narrator is openly worried about 'intruding' on another discipline—that of historical research—rather than working in the accounting field in which he was an expert. He recognises that he would need to adopt a different approach to report historical facts, and he admits to imperfections caused by his inexperience in a discipline new to him. To avoid any backlash, the narrator often corroborates his statements with pertinent reference to the sources included in the appendix. Further, he tries to establish his ability to manage historical research by indicating some errors made by prior scholars in determining the origin of the foundling hospital as well as other mistakes in the archives.[6] De Kunert also reveals other errors related to the date of discovery and the evaluation of a treasure found within the foundling hospital area:

> I pray now for the benevolence of the critics, who (is it more than illusion?), I hope, will be largely generous in their compassion […] Few words of introduction are often appropriate; however, in my case it becomes truly indispensable. The case of an accountant applying himself to historical research, almost completely extraneous from accounting, is not something that occurs daily; however, I have to exonerate myself from the censorship, that perhaps, may be assigned to me for deviating from the field of my studies and habitual occupations, to intrude upon (without any preparation) another far thornier and more difficult. […] Certainly, a widely different culture and knowledge would be necessary to present conveniently to the public this information […]. (1898a, Preface)

The book appears to have avoided any form of backlash or disapproval by the numerous stakeholders to whom it was addressed. The book, published by the Padua University printing press (Tipografia all'Università dei Fratelli Gallina), was advertised in the professional journals that devoted attention to foundling care, such as the *Rivista della beneficenza pubblica delle istituzioni di previdenza e di igiene sociale* (Editor, 1898). The book also seems to have been read, approved and considered relevant by public authorities: a few years later (1901), at a meeting of the Provincial Council, a member cited De Kunert's book as an 'important and rightly awarded work' (De Claricini, 1901, p. 3). This Provincial Council member specifically noted that the historical information about the foundling hospital of Padua available in De Kunert's book would have been useful in previous years to help them avoid erroneous decisions. Further, external funders provided extraordinary donations in the years following the book's publication, whereas these donations had

[5] As made evident in the title of the book written by Silvio De Kunert ('Some Historical Notes on the House of God of Padua, nowadays Foundling Hospital'—De Kunert, 1898a), the House of God was the original name of the foundling hospital of Padua. It maintained the original name until the beginning of the 19th century, when it was changed to *'Istituto degli Esposti'* ('Institute of the Exposed') (De Kunert, 1898a, p. 48).

[6] De Kunert demonstrated that some well-known historical books on the city of Padua written by some local historians (e.g. Guglielmo Ongarello and Antonio Portenari) contained errors about the foundation date of the foundling hospital (De Kunert, 1898a, pp. 4–7) as well as about other circumstances. De Kunert argued that these historians drew on misleading interpretations of ancient documents or their superficial analysis (De Kunert, 1898a, pp. 10–13), pointing out some mistakes even in the original ancient documents (p. 11). Many of those errors have been replicated by subsequent historians, thus producing recurrent misleading information about the hospital. De Kunert also revealed mistakes about the church of the hospital (p. 9), the moving of the hospital to a different location (p. 9), a barter of assets relevant to the hospital (p. 12), the so-called Antenore's grave location (p. 24), a cult association of the 13th century (p. 25), the finding of treasure in the 13th century (pp. 76–78), and many inscriptions (pp. 26–28) reported in the famous "*Inscriptiones Urbis Patavinae*" written by the historian Jacobo Salomonio (Salomonio, 1701).

been totally absent in the previous years (De Kunert, 1898a). The new influx of donations is mentioned in the annual reports of the foundling hospital of Padua after the publication of the book (De Kunert, 1898a). In particular, the 1899 annual report highlights two unusual donations of 200 and 162 lire to the foundling hospital by two private benefactors (Istituto degli Esposti di Padova, 1899, p. 24). The 1900 annual report reported an extraordinary donation of 11,700 lire received from a local savings bank. The president of the foundling hospital called the bank's donation a 'highly philanthropic' act (Istituto degli Esposti di Padova, 1900, pp. 5–6). This indicates that De Kunert was keen to problematise the 'inappropriateness discourse' beyond the strict boundaries of professional journals and his voice was (finally) heard by prominent citizens and politicians involved in reforming the foundling care legislation. The next sub-sections of Section 4 unveil the genealogical features of his counter-account.

4.2.2. The 'descent' of the sanitary deficiency

According to Foucault (1977), genealogies use history to unveil the happenings, decisions and actions in the past upon which the present still relies (i.e. the principle of descent). De Kunert seemed to have used the genealogical feature of descent to show that the sanitary deficiency depicted by public opinion and politicians should be connected to external conditions rather than attributed to administrators and physicians. Such conditions refer particularly to the unhealthy conditions of the place. Chapter 3, entitled *'Il Brefotrofio'* ('The foundling hospital'), describes the foundling hospital rules about the acceptance and treatment of children, underlining that the Board of this institution had been interested in, and was aware of, the foundlings' conditions and then strived to respond to their needs. Indeed, De Kunert details the specific actions enacted by the Board to improve the foundlings' conditions and ensure that they could have a future outside the hospital. Section three of the chapter, titled 'Hygiene and mortality', highlights the almost constant presence of a doctor for centuries and the efforts of the 'Magnificent Congregation'—that is, the Board of the foundling hospital in its original structure[7]—to hire expert personnel to train the staff, as the following excerpts reveal:

> Already from the oldest administration reports, it shows that the 'House of God' was assigned a doctor; I will quote the 1392–1393 administrative report where, in the third to last page, there is the following account: 'Almost always also a surgeon was in service and it could be said that this practice has been maintained up to the present day.' (De Kunert, 1898a, p. 55)
> In 1634, a Teacher of the Mothers [supervisor of wet nurses] was employed, who remained as a permanent figure in the years thereafter, even if with different names and less or more duties. (De Kunert, 1898a, pp. 57–58)
> The nursing room [being] too narrow and unhealthy, the Magnificent Congregation relocated the children to the meeting room. (De Kunert, 1898a, p. 57)

To show that the foundling hospital was used to properly care only for foundlings, De Kunert also explains that at least from about the 16th century, legitimate children were not allowed to enter the hospital. This means that only foundlings were admitted. Further, starting from about the 16th century, only foundlings from Padua were admitted, and not children from the province of Padua or other areas. De Kunert argues that the Board was not only attentive to relocating foundlings with external families but also active in helping the children learn a profession. In turn, the book describes periodic controls by the Board to ensure the safety of foundlings who had been relocated outside the hospital. The description emphasises that the foundlings were never abandoned by the institution that had hosted and cared for them since their abandonment by their parents:

> [T]he Magnificent Congregation promoted periodic surveillance through the visits that the *sottofattore* [appointed personnel] had to make to the illegitimates [hosted outside the foundling hospital]. (De Kunert, 1898a, p. 66)
> The actions aimed at the relocation of children outside of the hospital, and those aimed at a proper collocation of illegitimate children, are evidenced, from time to time, in the Magnificent Congregation's administrative acts. One of the most effective actions to reach this purpose was the election of two Presidents, on 18 May 1601, to whom was assigned the care of the children, to employ them in the arts and crafts or as attendants to artists and private citizens. This useful and merciful objective was later favoured by the Decree of the Veneto Senate of the 9th of February 1785 that conceded to the illegitimates of the House of God of Padua the same privileges accorded to the Venetian Hospital of Mercy with the Decree of the 8th May 1762 and to the one of the St. Mary of the Illegitimates of Treviso. (De Kunert, 1898a, p. 67)

With reference to the moment of 'acceptance' of the children in the foundling hospital, De Kunert (1898a) mentions the 'turning cradle' as a 'medieval tool' (p. 53), which was difficult to eliminate owing to 'insurmountable prejudices' (p. 54) of public opinion. He also underlines that actions were taken to favour maternity and paternity searches, mentioning that even the bishops of the city of Padua called for such searches, asking parents to execute their holy duties. However, these efforts failed to achieve significant results, if any:

[7] The 'Magnificent Congregation' is the name of the foundling hospital's Board until 1807 (De Kunert, 1898a, p. 97). Originally the Board was made up of 30 congregates to be identified among 'the most conspicuous citizens of Padua for wealth, intelligence, nobility and knowledge' (De Kunert, 1898a, p. 99). The dissolution of the Magnificent Congregation marked the transition of the foundling hospital administration to the first Italic Charity Congregation, while in the early 1820s the administration was entrusted to the Pious Institutes, which were local institutions. De Kunert's book does not refer to the composition of the Board during these periods of transition, whereas he specified that from 1880 the administration of the foundling hospital was entrusted to the municipal administration, and it was foreseen that the Municipality of Padua had the right to nominate two (of the five) directors on its Board and to propose a triad of individuals from among whom the Provincial Council would select the president (De Kunert, 1898a).

> The uses and, let us say it, the prejudices in this delicate matter were too deeply rooted and general to be overcome with the work, albeit enlightened and moral, of one person. And to prove it, just look at how little progress has been made on this path in more than four centuries! (De Kunert, 1898a, p. 73)

De Kunert acknowledges that despite all the efforts described to increase the sanitary conditions of the foundling hospital and to reduce the foundlings' mortality rate, in 1802, only 8% of the foundlings admitted to the hospital survived. This rate is similar to the statistic mentioned by Doctor Tozzi (1898) in his speech to the Italian Parliament. De Kunert used the same kind of information used by politicians and recalled in journalistic debates, namely, statistics. However, although public opinion and political forces attributed this situation made visible by statistics to the inability of the administrators and physicians to manage the care services appropriately, De Kunert provides evidence to show that this very low survival rate should be attributed to the unhealthy conditions of the place (with cases of syphilis), the limited number of nurses that could be involved because of the limited resources available and, for the same reason, the limited activities of the children because of the small number of women to care for the high number of foundlings. In addition, as aforementioned, the impossibility of taking good care of the foundlings and of guaranteeing sanitary conditions was associated with the 'insurmountable prejudices' that precluded new legislation and effective actions to favour maternity and paternity searches. As recalled in his articles published in the *Giornale degli Economisti* (e.g. De Kunert, 1899) and more recently underlined by historians (Ipsen, 1999 and 2000), parents wanted to avoid the shame of having abandoned a child. While in the past they preferred to finance foundling hospitals rather than recognise their children, more recently they feared that, by funding such institutions, someone might say that the motivation was linked to having abandoned a child, which caused many citizens to stop making donations. While De Kunert did not refer to anyone as 'guilty', it is easy to understand his opinion about the role of politicians in slowing down the development of the legislation and about the unavailability of parents to confront their moral duties. The same forces that at the time of the book's publication were calling for intervention and reform of the legislation on foundling care did not appear to be particularly effective during the previous centuries.

4.2.3. The 'descent' of the financial distress

The book's history is not limited to revealing the descent (Foucault, 1977) of the sanitary deficiencies but also focuses on the historical reasons for the hospital's financial distress. In particular, the book countered the 'inappropriateness discourse' by also revealing that the hospital's financial distress should not be attributed to the poor administration of their financial resources, but to the high number of children they had to care for and to the decisions taken by dominant forces over the years. In particular, Chapter 4, entitled *'Il Patrimonio'* ('Assets'), details the assets owned by the foundling hospital, and the increases and decreases, from the 13th century until the first half of the 19th century. The first quantitative account of this chapter refers to the donations provided during the 13th century, although De Kunert mentioned that donations certainly occurred even before that. An important increase in the assets is traced back to a lucky chance: the finding of a treasure of gold medals during the restoration of some spaces in the foundling hospital in 1274. A detailed explanation of the value of the treasure and the errors that others made in the past to assess its value is provided.

The third subsection, titled *'Accrescimenti'* ('Increases'), details the increases in assets. De Kunert provides details of the bequests in the last wills of donors, most of them Padua citizens.[8] From 1818, the hospital did not receive such bequests. De Kunert argues that this 'sad event' (1898a, p. 83) should be connected to two main events: (a) the substitution of private charity with official charity and (b) the dissolution of the Magnificent Congregation that had been watching over the hospital's destiny. This Congregation was composed of prominent citizens of Padua, who used to bequeath donations to the hospital in their wills 'because they had noted the great pity in its activities and the substantial financial needs' (De Kunert, 1898a, p. 83). Further, De Kunert mentions potential donors' fear of being exposed to slander as a possible cause of this negative development due to the risk of being negatively stigmatised as a result of a donation.[9]

De Kunert underlines that the House of God also benefitted from a number of donations from living individuals, detailing those made by prominent citizens, including some from outside Padua.[10] Further, he mentions financial support from the bishops of Padua, providing as an example a donation offered in 1398. De Kunert also testified that a great benefit for the foundling hospital was related to the dissolution of *'fraglie'* (corporations) and schools established by the Republic of Venice during the 18th century. De Kunert mentions, as an example, the suppression of the School of S. Giacomo and Cristoforo, and the related conversion of the income of this school into money to be provided to the House of God.

The fourth subsection is related to the inadequacy of incomes. De Kunert starts this subsection by arguing about the imbalance between the hospital resources and its aims and scope. He also notes that the Municipality of Padua granted annual incomes to the hospital to pay a salary to one or more medical doctors. Other forms of financial support are detailed, with the administrative bodies of the Municipality of Padua playing a role in allowing this support. The support was also provided in terms of tax reductions and exemptions.[11] Until the 18th century, the foundling hospital had limited tax charges, whereas at the time of the book publication more

[8] The testaments comprised 15 in 1200–1299, 16 in 1300–1399, 52 in 1300–1399, 37 in 1400–1499, 50 in 1500–1599, 43 in 1600–1699 and 3 in 1800–1898.

[9] This situation is clearly described as follows: 'Nor should it be overlooked that some who, after the dissolution of the Congregation, would also have been willing to benefit the Institution, abstained from it, perhaps, for fear of posthumous comments that human backbiting would have been and would be ready to formulate' (De Kunert, 1898a, p. 83—our translation).

[10] De Kunert specifically referred to (live) donations made in 1275, 1296, 1391, 1402, 1406 and 1429.

[11] De Kunert mentions the related decisions taken in 1520, 1531, 1550, 1595, 1669, 1683, 1692, 1696, 1697, 1701, 1704, 1711, 1715, 1728 and 1732.

than 20,000 lire per year were charged to the hospital. To encourage donations to the foundling hospital, the Board of the Municipality of Padua mandated notaries to suggest the hospital as the beneficiary of donations. Despite these different forms of support, the hospital's needs were always very serious and required the exploration of new means to cope with them. Sending the foundlings and a dedicated person to ask for alms was one of these initiatives, which indeed achieved 'negligible' results (De Kunert, 1898a, p. 89).

The fifth subsection, titled *'Diminuzioni'* ('Decreases'), details the decreases suffered by the foundling hospital in terms of asset disposals. According to De Kunert, these disposals are connected to the vast number of foundlings that the hospital used to accept. Thus, its cash inflows could not cover its cash outflows, and the Congregation needed to sell off some assets. Some extraordinary events are also mentioned as the causes of asset disposals. The need to restore houses and other buildings after a war caused the vicar of the chief magistrate of Padua to sell some assets of the foundling hospital in 1406, for a total of 700 gold ducats. Other disposals occurred at the end of the 18th century. From 1697, the foundling hospital was also asked to pay annual fiscal dues of 40,000 ducats.

In brief, the descriptions that Silvio De Kunert provides appear to be aimed at demonstrating that the financial distress, clearly mentioned within the 'inappropriateness discourse', descended from past events, most of which contributed to the decrease or disposal of assets. For instance, he underlined that, compared with 1843, the 1896 financial statement dedicated to real estate and financial assets no longer includes 180 plots of land and 13 houses, for a value of 180,000 lire, and presents additional liabilities of 100,000 lire.[12]

4.2.4. The 'emergence of forces'

According to Foucault (1977), the genealogies unveil the role of dominant forces in steering the occurrence of the myriad events upon which present conditions still depend (i.e. the principle of emergence). De Kunert's approach resonates with Foucault's genealogy. In particular, it seems he used the genealogical feature of emergence to show the role of (past) politicians and citizens in determining the sanitary and financial deficiencies on which the discourse depicted by (current) public opinion and politicians is based; in addition, he highlighted the subtle link between the situation and past events (i.e. the principle of descent). Indeed, while describing the asset increases and decreases, as well as the inadequacy of incomes, De Kunert not only reconnects the descent of the most recent situation to myriad past events, but also shows the emergence of forces that played a role in changing the stage (Foucault, 1977). In particular, the history portrays that the situation should be specifically attributed to the changes in the governance system (i.e. the dissolution of the Magnificent Congregation, which was the most impactful event) and to other decisions taken by dominant forces, which concurred to weaken the financial position of the hospital. The fragility of the 'inappropriateness discourse', which connects the terrible conditions of the foundling hospital to (present) administrative deficiencies, is made visible quite clearly. The major factor responsible for the inability of the hospital to cover its expenses with its income and to avoid asset disposal is mentioned to be the dissolution of the Magnificent Congregation, which 'had been watching over [the foundling hospital's] fate with jealous care' (De Kunert, 1898a, p. 124). De Kunert (1898a) argues for a causal relationship between the dissolution of the 'Magnificent Congregation'[13] and the termination of the hospital's fruitful, supportive relationship with public authorities, as well as the disappearance of benefactors after 1818, as shown by the complete cessation of bequests after 20 April 1818:

> After a centuries-old administration conducted with love, prowess and sagacity, in the early years of the 19th century, the decrees of 18 June and 7 December 1807 centralised the management of all *'Opere Pie'* ('Pious Works') in the first Congregation of Italian charity. The ancient Magnificent Congregation was dissolved. This dissolution represented a big harm to the foundling hospital. First, because the centralisation of all *'Opere Pie'* in the [national] Congregation of Charity caused disastrous effects, it being impossible that a single entity could govern many and different institutions, with the same […] profound knowledge that the single administrations had. It would not have been possible to find shoulders suitable for carrying such a weight! And the ephemeral advantage that was achieved, with the reduction of administration costs, was largely absorbed by the very sad effects of the forced neglect in which the Pious Institutions were left.
>
> […] The dissolution of the Magnificent Congregation of the House of God brought […] another fierce blow, totally stopping the provisions of last wills in favour of the Pious Institution […]; in fact, only one will came to benefit her in 1818 and, after that time, it was completely forgotten by all.
>
> The bad work done by the [national] Congregation of Carità forced the [national] Government to take appropriate remedy by means of the Sovereign Resolution of 19 July 1819, published with Circular I3 October same year N. 32297, which re-decentralised the Pious Institutes […].
>
> […] The measure, as for the foundling hospital of Padua, had effect towards the end of 1823 […] with the appointment of a Medical Director, who also had interference in administrative duties and was assisted (by a Secretary), an accountant, an assistant, a writer and a 'Gastaldo' […]. (p. 124)

The book also describes how the key external stakeholders—public local institutions (secular and religious) and the citizens of Padua—had actively collaborated to financially support the hospital since its inception. With respect to the public local institutions,

[12] The financial statements presented by De Kunert do not include all the assets and liabilities of the foundling hospital, but only the real estate and financial assets on which the hospital's administrators could count to finance the activities in favor of foundlings. Similarly, the income statements presented by De Kunert include only land rents and property expenses. Therefore, they cannot be conveniently used to assess the 'whole' profitability of the foundling hospital, whereas they clearly demonstrate the real estate disposals (the financial statements show not only the value but also the number of properties).

[13] As explained in footnote 7, the 'Magnificent Congregation' is the name of the foundling hospital's Board until 1807 (De Kunert, 1898a, p. 97).

the narrator highlights fruitful support received from them in the past, while, in more recent times, an existing tax exemption had been revoked. He particularly emphasises the role of the public local institutions in covering the hospital's expenses and supporting its administration through ad hoc laws and specifically designated fiscal policies. To underline how things had changed for the worse, the narrator sometimes compares previous situations with the present one:

> But if an effective way to help the House of God consisted of improving and enlarging its income, not less useful was the lightening of its charges. (De Kunert, 1898a, p. 86)
>
> It may be concluded that, until the first half of the 18th century, almost no taxation was charged on the Charity Institution, which prompts spontaneous and sad considerations about how times have changed. Today, though the needs are considerably increased, more than Lire 20,000 every year are being subtracted from their purpose and swallowed by the Revenue! (De Kunert, 1898a, p. 88)
>
> In every time, both the Municipality of Padua and the Serenissima Republic of Venice have efficiently and kindly cooperated to preserve and reinforce the Charitable Institution, both in a tangible and moral way, in a direct and indirect form. (De Kunert, 1898a, pp. 123–124)

The retrospective narration highlights the century-long, substantial support received from citizens too. In this respect, it acknowledges that the high costs needed to administer the foundling hospital and the many infants it accommodated had always exceeded the economic possibilities of the institution, yet citizens had always recognised its economic difficulties and acknowledged the useful services that the foundling hospital provided to the community. The conclusion of the book underlined the important role of the foundling hospital in the city of Padua, openly seeking greater attention from not only public authorities but also 'fellow citizens'. The book describes citizens' support of the charitable institution over centuries, through donations and by enlarging its patrimony. In the appendix of the book, the narrator even lists, in alphabetical order, all donors, including the date of their donation and the notary that registered the transaction. De Kunert (1898a) corroborated the six-page list of donors with two extra pages of additional information:

> It should not be little to my satisfaction if, collaborating to make my fellow citizens aware of the main facts related to this ancient Institution, that highly honours our city and that mercifully protected it through difficult events, I am able to carry it out of the shadow of oblivion, making at least some of them, such as our better ones, recall this poor Cinderella in their donations, recalling the sacred recommendation to donate to the poor what is in excess. (p. 124)
>
> In the early years, the very wide charity purposes [i.e., initially the foundling hospital was a general hospital], and later, the large number of illegitimate children that were brought to the House of God have been the constant and most general causes of both the economic difficulties that the organisation has almost always faced and of the need, in which the organisation has often found itself, to sacrifice part of the patrimony to address the most urgent needs. (p. 95)
>
> The most powerful of the causes, however, that produced the increase of the assets for this Charitable Institution […] has been the large amount of testamentary donations from a numerous group of citizens, mainly from Padua. (p. 82)
>
> Numerous benefactors, not all from the city of Padua, largely contributed with bequests, donations, provisions, etc., to the formation of a patrimony that should be still enormous if the inevitable expenses hadn't absorbed it for the larger part. (p. 123)

Silvio De Kunert concludes the description of the governance system of the foundling hospital (Chapter 5) by recalling some changes that occurred between the 1830s and the1880s, after the dissolution of the Magnificent Congregation and the centralisation of its administration under the national Italian Congregation of Charity. The description provided underlines the slowness of the local governors to solve the dispute on the governance system of the foundling hospital. After a brief note on the change in the composition of the administrative staff during the 1830s, De Kunert underlines the long dispute among the municipality and the provincial administrations, which agreed on the governance system after many years of discussions. A new board of directors was appointed only at the end of 1880.

The book's history also reveals that some of the deficient conditions highlighted in the 'inappropriateness discourse' were already present in previous centuries. Indeed, the sanitary deficiency and financial distress characterise the foundling hospital almost throughout its history, if it is true that the mortality rate—as acknowledged by De Kunert—was also particularly high many years before the late 19th century public inspections were conducted, and that the foundling hospital was forced to dispose of some assets even in the 18th century to overcome resource constraints. Seemingly, as recognised even in a parliamentary debate (Tozzi, 1898), for a long time, politicians and citizens were unwilling to openly discuss and search for a solution to the bad conditions of foundling hospitals and foundling care. Rather, they seemed to have contributed to worsen the situation that they started to discuss only from the very end of the 19th century. Despite politicians and public opinion raising concerns on the appropriateness of the foundling hospitals, the history shows that these forces have been particularly prone to sustain these institutions in the past: donations by live individuals, last will donations and tax reductions represent some pertinent examples of how prominent citizens and local authorities were well-disposed towards the foundling hospital of Padua, at least until the beginning of the 19th century.

This argument is corroborated by the fact that, more recently, historians have underlined a change in the attitude towards foundling hospitals starting from the end of the 19th century (Ipsen, 1999, 2000). In addition, the book's history clarifies that politicians and parents, which at the end of 19th century became suddenly critical and worried about foundling hospitals' conditions, were not inclined to modernise the foundling care legislation and undertake their moral duties, respectively. In other words, the forces that supported the 'inappropriateness discourse' were largely responsible for the current situation that they depicted as inopportune. Therefore, the book's history reveals not only the (historical) role of forces that gave birth to contemporary discourses but also the contingency of such discourses, which evolve over time beyond apparent immutability (Foucault, 1977; Garland, 2014).

5. Discussion

Critical accounting literature considers counter-accounts as a tool of resistance and emancipation when fundamental rights, health or well-being of weaker social actors are jeopardised by individuals or groups that exploit their power to safeguard their unjustifiable interests (Andrew & Baker, 2020; Gallhofer & Haslam, 2019). Counter-accounting operates by creating new visibilities, enhancing knowledge, and facilitating alternative understandings of current practices (Dey et al., 2011), thus giving voice and redemption opportunities to less powerful social groups (children, immigrants, future generations, race and sexual minorities, as well as non-human animals; Dillard & Vinnari, 2017; Vinnari & Laine, 2017). To act as a catalyst for intervention and achieve their emancipatory potential, counter-accounts must be able to problematise dominant knowledge and visibilities so that the underlying power struggles can be unveiled (Dey et al., 2011). Indeed, counter-accounts must be able to show how power relationships and coalitions among restricted groups of actors sustain marginalizing discourses characterised by an aura of truth and immutability (Andrew & Baker, 2020). In other words, counter-accounts are intended to problematise governance regimes (Dey et al., 2011) so that these regimes can be questioned and somehow changed. However, to exploit their democratising and politicising potential (Andrew & Baker, 2020), counter-accounts cannot be limited to highlighting the power relations that support certain dominant practices or discourses, but must attempt to favour the dialogical engagement of different parties (Bebbington et al., 2007; Dey et al., 2011; Thomson et al., 2015). Otherwise, the dominant social groups may try to lessen the social relevance of the counter-accounts and undermine the authority and credibility of the counter-accountants (Laine & Vinnari, 2017; Vinnari & Laine, 2017).

In relation to these challenges, the analysis of Silvio De Kunert's historical research included in his 1898 book demonstrates the potential of genealogical histories to act as a peculiar form of counter-accounting, producing a critique against the discourse of dominant forces without receiving any backlash or disapproval by the numerous stakeholders to whom it was addressed. Indeed, De Kunert's historical research was able to reveal the contingency and fragility of a discourse that connected the sanitary deficiency and financial distress of these foundling hospitals to the inadequacy of hospital administrators and physicians (i.e. the 'inappropriateness discourse'). The historical approach adopted by De Kunert helped in questioning the dominant discourse by unveiling the historical reasons behind the current situation. First, the book made readers aware that 'things have not always been as they are' (Hook, 2005, p. 7) and demonstrated the role of dominant forces in steering the occurrence of the myriad events upon which present conditions still depended. It also showed that the attitude of powerful social groups (i.e. key donors) towards the foundling hospital had changed, and these groups even played a role in worsening the situation that they depicted in their discourses. Further, the book was favourably received by politicians (De Claricini, 1901), who considered it a useful tool to create awareness on the conditions of foundling hospitals when they were urged to reform the legislation of foundling care (Ipsen, 2000), and it stimulated prominent citizens to increase their donations to the foundling hospital (De Kunert, 1898a; Istituto degli Esposti di Padova, 1899, 1900)[14].

The potentials of genealogies as a meaningful counter-accounting tool can be connected to the principles of descent and emergence, which Silvio De Kunert seems to have adopted in writing the book, many years before Michel Foucault (1977) depicted them in his genealogical approach. Indeed, the principle of *descent* facilitates the understanding of current practices by highlighting the 'erratic and discontinuous process whereby the past became the present' (Garland, 2014, p. 372). This principle causes counter-accounts to reconsider 'what was previously thought immobile' (Garland, 2014, p. 372) by identifying the events that caused deviations or even reversals of practices and demonstrating that things have not always been the way they are in the present. Indeed, this principle prompts the creation of new knowledge and new visibilities (Dey et al., 2011) by showing the 'affiliation' (Foucault, 1977, p. 81) of present-day practices to past ones, in a way that reveals historical discontinuities and questions the immutability of present-day practices and discourses. De Kunert's book contains pertinent historical accounts that are able to re-narrate (Dey et al., 2011) the existing situation of foundling hospitals. The creation of new visibilities based on historical sources relies on counter-accountants' possibility to access and ability to decipher this type of sources, before presenting the results of the historical research so that they are usable by the targeted audience. The access to historical sources could be prevented by those who occupy positions of power and have an interest in keeping these sources secret, or, on the contrary, they could constitute, as in the case investigated here, an information base available only to the counter-accountant. In the latter case, the counter-accountant would not need to find private information in a more or less lawful way but could, on the contrary, make available to a wide range of stakeholders information that is usually unknown. In this respect, the access to historical sources to be used as counter-accounts may be definitely less problematic than the collection of illegally accessed sources of information (Andrew & Baker, 2020; Laine & Vinnari, 2017).

Further, counter-accountants could adopt a historical method to reduce the risk of contestation of intruding into a discipline that other parties can master better. We all are aware of the critiques raised by some historians to other scholars that are interested in history but do not share the same background and expertise (Funnell, 1998; Miller et al., 1991). Similarly, counter-accountants may be criticised by dominant forces for using history improperly, with apparent consequences for the credibility and authority of their message (Laine & Vinnari, 2017; Vinnari & Laine, 2017). In the case under analysis, the book's author demonstrated a number of errors made by some historians in commenting upon the origin of and other issues related to the foundling hospital, thus legitimising his ability to conduct historical research[15]. Avoiding this kind of critique appears to be an essential premise so that the counter-account may foster a dialogic relationship between the parties involved (Dey et al., 2011; Tanima et al., 2021; Thomson et al., 2015). Moreover, this dialogue could be facilitated by the fact that the information conveyed through the counter-account may have the same nature as that used to support the dominant discourse and therefore not require different and additional expertise from the recipients. In the case

[14] For further details on reception and impact of De Kunert's book, please see Section 4.2.1.

[15] For further details on the errors detected by De Kunert, please refer to footnote 6 in Section 4.2.1.

analysed, the counter-account made use of basic statistics as evidence of the number of foundlings treated and dead and of the procurement and use of financial resources, just as statistics were the discipline that politicians were shown to refer to in supporting their 'inappropriateness discourse'. This means that counter-accountants do not necessarily have to refer to 'disqualified knowledge' (Himick, 2016, p. 24) to offer alternative views of present-day practices.

However, a genealogical counter-account cannot be limited to highlighting the essential events to define the 'affiliation' (Foucault, 1977, p. 81) of present-day practices to past ones, in accordance with the descent principle. It needs to draw on the principle of *emergence* to depict the role of dominant forces (actors or groups of actors) in determining historical discontinuities. In De Kunert's book, this principle is used to show how past changes in the governance structure of the foundling hospital (in particular, the dissolution of the 'Magnificent Congregation'), as well as the related changes in the financial support provided by key stakeholders (e.g. the municipality of Padua and the most prominent citizens of the city of Padua), had important effects on the possibilities of administrators and physicians to effectively run and work for the foundling hospital. The principle of emergence may also help in highlighting the role that categories of stakeholders (who at the present time supported the dominant discourse) have played in the past, so as to show any inconsistencies between their present and past behaviour or between their present behaviour and that of their predecessors. In this respect, De Kunert's book was particularly incisive in detailing the behaviour of past stakeholders and showing that the behaviour of some categories of stakeholders had changed over time. Showing inconsistencies between the "bad" behaviour of some stakeholders, which own dominant positions at present, and the virtuous behaviour of the same stakeholders in the past or that of their predecessors may help develop a finer picture of the responsibilities of the actors involved in conflict arenas (Thomson et al., 2015) and stimulate change in present-day practices or discourses. Of course, these actors must be 'willing listeners' (Dey et al., 2011). While the counter-accounting literature has so far underlined the ability of counter-accounts to highlight 'coalitions' between different actors operating simultaneously to support a certain hegemonic discourse in a given contested arena (Andrew & Baker, 2020), genealogical counter-accounts can display the legacy of past coalitions on the existing conditions of power. In this respect, genealogical counter-accounts may play a complementary role to that played by counter-accounts based on present-day information.

The counter-accounts informed by a genealogical approach show an interpretative potential similar to that recognised to this approach in the scientific domain of the so-called new accounting history research (Miller et al., 1991; Napier, 2006; Stewart, 1992). Scholars contributing to this research stream posit that genealogical (and other critical and interpretive) histories can act as 'constructive input into developing and assessing our possible future' by offering an alternative 'point of reference from which to critique contemporary practice and thought' (Carnegie & Napier, 2012, p. 354; see also Carnegie & Napier, 1996). Similarly, genealogical counter-accounts can act as a 'curative science' (Foucault, 1977, p. 90). Indeed, by demonstrating that the current practices are 'neither eternal nor ephemeral, but are grounded in their past' (Carnegie & Napier, 2012, p. 329), this peculiar form of counter-accounting can make history matter (Baskerville et al., 2017; Gomes et al., 2011) and 'debunk the apparent permanence of the present' (Miller & Napier, 1993), providing the members of society with (greater) awareness of their present and future. In this respect, the present paper suggests extending the scope of Foucault's genealogic approach beyond academic research, testifying that counter-accounts produced through 'histories of the present' (Foucault, 1977) may also act as a professional or lay practice against dominant discourses that outrage morality (Himick & Ruff, 2020), jeopardise democracy (Andrew & Baker, 2020) or perpetuate injustices against weaker social groups (Ahrens et al., 2020; Dillard & Vinnari, 2017; Ferry and Slack, 2021). Further, the paper's insights allow arguing that genealogical accounts possess an additional feature compared with other forms of (contemporary) counter-accounts, namely, the ability to problematise dominant discourses without the need to explicitly criticise today's dominant forces that forge, or are supportive of, these discourses. Having this ability means that histories may avoid significant backlash and may stimulate a wider comprehension of the current practices and discourses based on a fine-grained analysis of the historical events that have played a role in determining the emergence of such practices and discourses in their current form. In other words, these counter-accounts may help in reducing the risk that dominant social groups contest counter-accounts or stigmatise counter-accountants (Laine & Vinnari, 2017). Only in this way may counter-accounts act not only as a 'diagnostic' but also as a 'curative critique' of the present (Macintosh, 2009, p. 12; see also Foucault, 1977, p. 90), facilitating mutual understanding among the different parties involved (Bebbington et al., 2007; Dey et al., 2011; Thomson et al., 2015).

6. Concluding remarks

This study has attempted to explore the potential of histories as a form of counter-accounting by examining the way that histories based on a genealogical approach may counter dominant discourses. An analysis of the history narrated by an accountant of a foundling hospital to counter the dominant discourse on such institutions demonstrates the potential of genealogy as a practice of emancipation against dominant forces. In this respect, this study widens the scope of critical accounting research that has focused on Foucault's genealogy as a theoretical framework, and it highlights the power of historical enquiries as professional or lay practice.

In particular, this study contributes to critical research on counter-accounting. It extends the variety of alternative accounts that prior studies deem helpful to counter dominant discourse (Andrew & Baker, 2020) and shows that histories based on the genealogical principles of descent and emergence can bring to the fore the contingency and fragility of any dominant discourse. Moreover, the analysis shows that genealogical histories can gain legitimacy within a contested arena by avoiding explicit criticism of dominant forces. Indeed, the critique forged through the genealogical approach, rather than directly criticising the current practices of dominant social groups, reveals the role of such forces in determining the myriad past events that have led to the current situation depicted by the dominant discourse. In this respect, the present study provides some answers to the call for understanding the factors that may steer counter-accounts to develop dialogical engagement and fruitful relationships between different parties (Dey et al., 2011; Thomson et al., 2015), reducing the risk that dominant social groups may dismiss the counter-accounts and try to stigmatise counter-accountants

(Laine & Vinnari, 2017).

Future research may draw on these insights and explore the potential of historical counter-accounts in more contemporary settings where organisations or professionals are 'exposed' to close scrutiny and 'whatever they say and do is received with scepticism' (Yasmin & Ghafran, 2019, p. 11). Weaker or more 'exposed' social groups and those authentically committed to protect their interests are invited to develop counter-accounts informed by a genealogical approach as an effective tool of resistance and emancipation, particularly when public opinion, political forces or other actors in hegemonic positions strive to make questionable contingent discourses immutable. If there is one thing that the COVID-19 pandemic seems to have taught us, it is that there is an urgency to counter those politicised discourses that rely on the superficiality of the news cycle and the short memory of citizens (de Villiers & Molinari, 2021; Leoni et al., 2021). At the same time, critical accounting scholars should feel encouraged to investigate and disseminate new forms of counter-accounting to support more equitable societies (Andrew & Baker, 2020). Counter-accounting genealogical initiatives, as carried out by practitioners and/or academics, have potential to develop and sustain the praxis dimension of critical scholarship/thinking (Annisette & Prasad, 2017; Dillard & Vinnari, 2017; Gendron, 2018; Gendron & Rodrigue, 2021; Michelon, 2021; Morales & Sponem, 2017).

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