

Accounting to promote ethical tolerance: the case of the Italian prostitution model (1860)

Accounting
and ethical
tolerance

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Abstract

Purpose – This paper explores the role that the control system – understood as a set of financial and non-financial mechanisms – introduced by the Ministerial Decree of 15th February 1860 played in promoting the ethical tolerance of prostitution in the Kingdom of Italy.

Design/methodology/approach – A qualitative research method was adopted. Specifically, this study draws on literature on accounting and deviant behaviors and on Suchman's theories of legitimation (1995) to interpret empirical evidence collected from archival primary sources as well as secondary sources.

Findings – The paper highlights how the accounting mechanisms introduced by the law were molded to limit the serious consequences of prostitution from a public health standpoint and to demonstrate that the State neither profited from prostitution nor used public money to fund it. This should have stimulated ethical tolerance of the law itself and, consequently, of the prostitution that was regulated.

Originality/value – This paper opens a new research avenue in the field of accounting history by exploring the connection between accounting and prostitution. Moreover, unlike the extant literature on accounting and deviant behaviors, this study delves into the role played by accounting mechanisms to promote ethical tolerance rather than to activate normalization processes.

Keywords Accounting, Prostitution, Ethical tolerance, Control systems

Paper type Research paper

1. Introduction

Prostitution was first regulated in Italy in 1860, when Cavour, the Interior Minister of the Kingdom of Sardinia at that time, issued the [Ministerial Decree of 15th February 1860](#) (referred to hereafter as “the law”). One year later, the newly established Kingdom of Italy extended the law to the rest of the national territory with the aim of regulating a phenomenon that had significant social, health and economic implications. By means of this law, prostitution was *de facto* made legal in the Kingdom of Italy for the first time, although it could only be carried out in the manner prescribed by the law.

This regulation attempt also entailed the adoption of a strict control system whereby financial and non-financial mechanisms were adopted to facilitate the proper management of prostitution ([Antonini and Buscarini, 1985](#); [Greco, 1987](#); [Omnis, 1978](#)) [1]. This system constitutes the paper's main focus and object of analysis with the objective of providing a deep understanding and interpretation of how it was expected to contribute to promoting ethical tolerance of the law and, consequently, of prostitution in Italy.

The interest in exploring the control system's peculiar role lies in the fact that the legalization of prostitution in Italy was the object of fierce social and political debate and not in the content of the law that made prostitution legal. In fact, as [Betri and Gigli Marchetti \(1982\)](#) observed, Italy's approach to regulating prostitution did not differ significantly from



the approach adopted in other countries, such as France and Belgium. The Italian case is rendered particularly interesting by the peculiar context in which the law was enacted: that of an extremely devout Catholic country. As [Castiglioni \(1872, p. 18\)](#) stated, Christianity in Italy was largely responsible for causing prostitution to change from an ordinary activity that was protected in many cases to a clandestine activity that was frequently the object of persecution. As such, the Italian context is particularly fruitful in revealing how accounting can contribute to promoting ethical tolerance of behaviors regarded as immoral and unethical. Moreover, as [Gibson \(2000\)](#) remarked, during the mid-nineteenth century, in Italy prostitution was perceived as a means by which the enslavement of women was legalized, and it was deeply challenged by the so-called abolitionist movement, which sought to pressurize the government into withdrawing the law in light of its unethical purposes ([Gibson, 2000](#); [Macrelli, 1981](#); [Pieroni Bortolotti, 1963](#)). It was thus necessary to address ethical concerns relevant to promoting the law's acceptance. It is in light of these concerns that the present paper explores the control system that the law introduced, to shed light on the said system's anticipated role.

The factors cited above make this area of research particularly interesting to accounting scholars. The role that accounting played in regulating prostitution, which was widely regarded as an immoral phenomenon, has not to our knowledge been studied. This topic is rendered even more interesting in light of the peculiar attitude toward prostitution in the mid-nineteenth century. As [Castiglioni \(1872, p. 18\)](#) remarked, a prostitute was understood as the woman who "gave herself" to many or to everybody for reasons of profit, vice, or profession. That is, a prostitute was a woman who traded herself publicly. While it is impossible to state that prostitution was formally understood as a true profession at that time, by regulating it, the law arguably helped disseminate the idea that it could be equated to an immoral commercial activity. Therefore, the study of accounting as it pertains to prostitution offers a means of exploring its role with respect to an unethical "commercial" activity that the law, *de facto*, made legal.

This paper's contribution also lies in the fact that accounting is not analyzed as a mean to limit or to affect a deviant phenomenon, as previously studies already did in different contexts ([Annisette, 2017](#); [Christensen and Skærbæk, 2010](#); [Romi et al., 2022](#)). Rather, this paper offers a different view of accounting, whereby is understood as a system designed and implemented to favor the acceptance of a deviant phenomenon – that is, to stimulate society to tolerate it. This will enhance our understanding of the multifaceted roles that accounting can play in different social and historical contexts.

This paper does not aim to analyze *whether* the abovementioned control system actually ensured ethical tolerance or normalization of prostitution in Italy; in fact, history provides a negative answer to this question, particularly as far as in normalization is concerned, given that the original law was subsequently amended several times and ultimately abolished in 1958 by the so-called Merlin law [2]. Rather, this paper aims to explore *how* the control system was conceived and used with the aim of interpreting *how* it should – at least in theory – have promoted ethical tolerance of the law and, consequently, of prostitution in Italy. As such, the paper focuses on *how* financial and non-financial mechanisms were designed and on *how* they should have worked to foster ethical tolerance of prostitution. This objective allows us to offer a different interpretative perspective of the phenomenon under investigation. Previous contributions have predominantly analyzed prostitution by focusing on the severe and rigid State-imposed controls and adopting a Foucault-inspired interpretation framework ([Choi, 2011](#); [Foucault, 1977](#); [Luibhéid, 2002](#); [Mahood, 2013](#)) and, in so doing, the extant literature has focused largely on prostitution's relationship with the State. By contrast, in demonstrating how financial and non-financial mechanisms were designed to promote ethical tolerance, this paper probes the relationship between prostitution and society with the aim of exploring how the control system was actually adopted by the State to foster people's tolerance of the

law – and, consequently, of prostitution – rather than to merely control the phenomenon. To this end, the theoretical constructs of ethical tolerance (Xie *et al.*, 2022), literature on accounting and deviant behaviors, and Suchman's theories on legitimation (1995) have been adopted.

The paper is organized as follows. The second section briefly introduces the construct of deviant behaviors and offers a literature review to illustrate how accounting has previously been studied in this regard. The third section focuses on the research method followed to collect material and to interpret it, whereas the fourth provides a deep analysis of the Italian prostitution model established by the law. The fifth section introduces the broad social scenario in which the prostitution model was adopted along with the law's main rationales, while the sixth section explains the control system that the law introduced in a bit to regulate prostitution in Italy. The discussion section explores how the control system should have promoted the ethical tolerance of prostitution in Italy, and finally, the conclusion summarizes the paper's main findings and highlights several possible future research avenues.

2. Accounting and deviant behaviors

According to Douglas (1966), people and behaviors are perceived as questionable or unacceptable (i.e. deviant) when they are not aligned with the dominant values and social norms that society considers acceptable. In a similar vein, Goffman (1963) stated that a stigma arises whenever an individual fails to exhibit “normal” behavior, whereby normality is understood in terms of what society expects from that person. In other words, a particular behavior is regarded as questionable if it does not comply with expectations and with what is widely regarded as socially acceptable (Devers *et al.*, 2009; Hampel and Tracey, 2017; Helms *et al.*, 2019). Researchers have explored deviant behaviors by adopting different perspectives and levels of analysis: specifically, three main theoretical constructs have informed the extant literature on deviant behaviors in general and on accounting and deviant behaviors in particular.

The first construct is that of normalization. According to Romi *et al.* (2022), normalization is the process through which commonly accepted behaviors are adopted by abnormal organizations or individuals. More specifically, Romi *et al.* (2022) note that when individuals or behaviors are perceived as abnormal – that is, when they challenge the social order – pressures to initiate a process of normalization arise (Douglas, 1966; Goffman, 1963). Finally, normalization is achieved when questionable behaviors are no longer performed and, consequently, deviations from social norms are rectified. In light of the above, normalization results from the willingness of abnormal organizations or individuals to comply with social norms, and this can be stimulated by either an intentional choice or external pressures (Hampel and Tracey, 2017). In both cases, normalization depends on the personal choice of those who hold deviant behaviors to change and to align them with dominant values.

A second theoretical construct that has guided literature on deviant behaviors is that of ethical tolerance. According to Xie *et al.* (2022, p. 118), ethical tolerance concerns “the extent to which one considers ethically questionable behaviors acceptable”. According to this definition, ethical tolerance assumes the existence of questionable (i.e. deviant) behaviors and results from their social acceptance. In light of this, ethical tolerance manifests when society is willing to accept behaviors that are ethically questionable by virtue of the fact that they do not wholly adhere to the dominant ethical and social values (Devers *et al.*, 2009; Hampel and Tracey, 2017; Helms *et al.*, 2019). Unlike normalization, ethical tolerance is not dependent on the decisions of deviant people or organizations to align their behaviors to the dominant values; rather, it manifests when society tolerates certain behaviors despite its awareness that those behaviors do not align with the society's shared values. That is, while normalization is the consequence of a decision adopted by the deviant individual or

organization and leads to a change in the deviant behavior, ethical tolerance is a social construct that does not imply any alignment of the deviant behavior to social values but rather its tolerance by society.

The third construct that the extant literature adopted is that of legitimacy. According to [Suchman \(1995, p. 574\)](#), legitimacy arises when “a congruence between the behaviors of the legitimated entity and the shared (or assumedly shared) beliefs of some social groups” is achieved. In light of this definition, legitimacy does not necessarily imply a deviant behavior; rather, it refers to the perception that actions and behaviors, independently from their nature, are desirable and appropriate within a socially constructed system of values and norms. According to [Suchman \(1995\)](#), the nature of a given behavior does not affect its legitimation, since a deviant behavior may be legitimated if deviance is not actually perceived. This marks the difference between legitimation and ethical tolerance: while ethical tolerance implies a clear perception that a behavior is deviant and it results from its social acceptance (i.e. tolerance), legitimation does not depend on the behavior’s nature, and it can be achieved irrespective of whether the behavior is deviant.

Legitimation may result from the adoption of strategies aimed to achieve it, and their nature is strictly dependent on the kind of legitimation that is being pursued. In particular, [Suchman \(1995\)](#) distinguishes between pragmatic legitimacy, which occurs whenever something is accepted or tolerated because of the benefits that can result from it; moral legitimacy, which occurs when a behavior is considered the “right thing to do” in a given time and place; and cognitive legitimacy, which refers to tolerance or acceptance resulting from the perception that a behavior is necessary in light of the dominant culture ([Suchman, 1995](#)).

In exploring deviant behaviors, accounting literature has focused intensively on the construct of normalization. [Romi et al. \(2022\)](#), for instance, have analyzed how accounting was incorporated into strategies adopted by cannabis operators in the USA to normalize their “dirtiness” and thereby favor their transition from an illicit market to a legalized one. Similarly, in the professional arena, [Annisette \(2017\)](#) explored the normalization process of “foreign-trained accountants” in Ontario – that is, non-Canadian-trained accountants – to shed light on how public discourses contributed to normalizing their rise in a historical moment during which this topic was central to political debate. [Christensen and Skærbæk \(2010\)](#) explored normalization in terms of the “purification” of the accounting systems in public organizations, highlighting the role of consultants, who work to enhance people’s “faith” in accounting systems and help manage resistance to change. It should be emphasized that, in many cases, literature has approached accounting or the accountant as the objects of normalization rather than the means through which normalization can be achieved ([Romi et al., 2022](#)).

With respect to prostitution, in particular, scholars have adopted a Foucauldian approach to normalization ([Foucault, 1977](#)) to demonstrate how the so-called disciplinary technologies, such as surveillance systems or regulatory policies, might contribute to normalizing – that is, to eradicating – the phenomenon of prostitution ([Choi, 2011](#); [Foucault, 1977](#); [Luibhéid, 2002](#); [Mahood, 2013](#)). According to [Gibson \(2000\)](#), with specific regard to the Italian case, the adoption of a Foucauldian approach to examine prostitution from a sociological perspective is particularly useful given that the law that regulated it was clearly inspired by the characteristics that, according to [Foucault \(1977\)](#), may be traced back to the prisons’ administration: segregation, discipline, surveillance and collection of information. This stimulated the production of knowledge on prostitution by adopting this theoretical perspective.

Another relevant corpus of literature has investigated the legitimating role that accounting can play or has analyzed accounting as the object of a legitimation process itself ([Bamber and McMeeking, 2016](#); [Greer and McNicholas, 2017](#); [Hrasky, 2012](#); [Killian and O’Regan, 2016](#); [Newhart and Dolphin, 2018](#)). [Dhandhanian and O’Higgins \(2022\)](#), for example,

have explored the ways in which UK tobacco and gambling companies have used corporate social responsibility reporting to legitimize their activities and engage stakeholder support. [Durocher and Gendron \(2011\)](#) focused on the legitimation (i.e. acceptance) of international standards by analyzing how the ideal of comparability is mobilized to achieve this objective. [Gatti and Poli \(2018\)](#) analyzed, from a historical perspective, a legitimation process by exploring the reasons behind the decision to implement a “light touch” control system to regulate the attribution of public resources to Italian political parties with the aim of stimulating this practice.

Contrary to what has been said with respect to normalization and legitimation, ethical tolerance has largely been explored in sociological and organizational terms rather than by analyzing the active role that accounting might play in promoting its achievement ([Ashkanasy et al., 2000](#); [Aurifeille and Quester, 2003](#); [Weeks et al., 2005](#)). The present paper seeks to fill this gap by highlighting the role that accounting played in promoting ethical tolerance of the law and, consequently, of prostitution in Italy. In addition to addressing the abovementioned literature gap, this paper also aims to respond to [Romi et al.'s \(2002\)](#) call for further studies. It will explore the accounting system that the law introduced as the means by which ethical tolerance of the law itself was promoted rather than exploring it as the object of ethical tolerance. To achieve this aim, literature on legitimation and legitimating strategies will be adopted ([Suchman, 1995](#)) as a means of interpreting how the accounting system was actually designed to promote ethical tolerance of the law and, consequently, of prostitution in Italy. Although legitimation and ethical tolerance are different constructs, as noted above, legitimating strategies may offer a fruitful approach to exploring how accounting was actually used to promote ethical tolerance of the law since, beyond the specific purpose pursued, they represent a means of stimulating social acceptance in society. From this perspective, they are useful in interpreting how the control system that the law introduced was molded to promote social acceptance among society (i.e. ethical tolerance) of a law that legalized something, such as prostitution, that was clearly understood as an immoral and deviant phenomenon.

3. Research method

To address the abovementioned research question, a deep knowledge of both the structure and functioning of the control system is necessary, in addition to the context – particularly the social context – in which it operated. According to “critical history”, accounting may reflect political, economic and social conditions that, for this reason, should be taken into careful consideration when accounting is explored by adopting a “new accounting history” perspective ([Carnegie and Napier, 1996](#); [Funnell, 1996](#); [Hopwood, 1983](#); [Miller et al., 1991](#); [Parker, 1997, 1999](#)).

Regarding the control system’s structure and functioning, our research adopted two distinct levels of analysis. The first – the “micro” level – entailed a deep analysis of the prostitution model that the law introduced and of the financial and non-financial documents that it prescribed. The main and most important analyzed source was the [Ministerial Decree of 15th February 1860](#) through which Cavour introduced the model that established how prostitution was to be conducted in the Kingdom of Sardinia and, one year later, throughout the entire Kingdom of Italy. The law comprises 98 articles and is articulated in six sections: “health office”, “health service”, “prostitutes”, “brothels”, “health visits” and “other rules”. The law also established which forms were to be compiled by subjects involved in prostitution and these were attached to the original text of the law [3].

In addition to the law’s text, we examined the content of the financial and non-financial documents that it prescribed. More specifically, we conducted research aimed at finding historical documents concerning prostitution from the period 1860–1880 by accessing the National Archivistic System’s website and by emailing all archives in which we had identified

potentially useful material to ask for further information about the nature and content of the documents [4]. In many cases, documents kept in the State Archives were not entirely useful to the research or the archival material was fragmented. However, the State Archive of Salerno and the State Archive of Agrigento had retained all financial and non-financial documents prescribed by the law. These documents were further compared with those kept in the State Archive of Bologna, which we physically accessed, and those in the State Archive of Cagliari, that we consulted through secondary sources. The fact that the content and the structure of all the documents housed in different archives were identical supports the argument that they corresponded to that which the law mandated. This was fundamental to overcoming one of the main limitations of this research – namely, the fact that the full texts of all the forms and paperwork attached to the law could not be located.

The second level of analysis of the structure and the functioning of the control system – the “macro” level – predominantly concerns how information obtained from the financial mechanisms introduced by the law to regulate prostitution was disclosed in State financial statements. To conduct this analysis, we consulted State financial statements from the date of the law’s enactment up to 1886. These proved fundamental in determining *whether* and *how* costs and revenues relating to prostitution were represented in State financial statements. This analysis was of the utmost importance, given that the decision to disclose or conceal costs and revenues relating to prostitution in State financial statements may be interpreted, from one perspective, as a consequence of the level of ethical tolerance of the phenomenon and, from another perspective, as a strategy to favor ethical tolerance *per se*. Therefore, the analysis supported and strengthened the interpretation of how the control system introduced by the law was expected to promote ethical tolerance of the law itself and, consequently, of prostitution, which it *de facto* made legal.

In addition to exploring the structure and the functioning of the control system and how information collected through it was represented in State financial statements, intensive examination of the social context in which the law was introduced is essential to exploring accounting from a new accounting history perspective (Carnegie and Napier, 1996; Hopwood, 1983; Miller *et al.*, 1991; Parker, 1997, 1999). For this reason, we consulted and analyzed several sources, including reports, books and articles that explored prostitution in Italy after the law’s introduction (Castiglioni, 1872; Correa, 1866; Galligo, 1860; Gamberini, 1866; Gulli and soresina, 1865; ISTAT, 1884). These yielded crucial insights into the law’s social and political implications and, in particular, revealed how prostitution and the law that regulated it were actually perceived at that time.

Parliamentary debates that followed the enactment of the law were also analyzed (Camera dei Deputati, 1863, 1864a, 1864b, 1868, 1869, 1874, 1886, 1877). Given that the law was issued through a ministerial decree, it was not subject to approval by the Parliament and no true parliamentary debate on the subject took place. Nonetheless, the law was the object of discussions within the Italian Parliament on several occasions after its introduction. The content of the political debate was relevant to the present paper’s aim, in that it allowed us to infer how the law was actually perceived at the political level and simultaneously to understand the reasons behind the decision to adopt the set of financial and non-financial mechanisms that the law introduced. More specifically, the analysis of the parliamentary debate that followed the enactment of the law was fundamental to overcoming another of this study’s limitations – namely, the fact that the ideas, intentions and perceptions of those who contributed to shaping the control system for prostitution cannot be fully explored owing to the abovementioned lack of any true parliamentary debate during the issuing of the law.

Finally, we consulted books and articles that analyzed prostitution in Italy from a longitudinal perspective in order to explore its evolution and any associated changes over time from a regulatory point of view (Antonini and Buscarini, 1985; Gattei, 1982; Onnis, 1978).

These were invaluable for piecing together the reasons underlying the decision to adopt the original law, its aims and the changes that ensued.

The research process was articulated in different stages. First, we analyzed the law's content and assembled a list of the main financial and non-financial documents that it prescribed by pursuing archival research. In the second stage of the research process, the archival material was triangulated with secondary sources containing excerpts of key documents to infer that they were identical throughout the Kingdom of Italy. Finally, in the third and final stage an analysis of secondary sources was carried out to depict the social, cultural and historical backdrop against which the law was introduced. Finally, evidence from primary sources was framed within the context of that scenario, and the authors met again to discuss theoretical explanations and interpretations of how the control system was molded to promote ethical tolerance of the law – and, consequently, of prostitution – in Italy.

4. The Italian prostitution model

The law established a peculiar model that legalized engaging in prostitution in Italy. It assigned the responsibility for controlling prostitutes to the so-called Health Offices established in all major cities throughout the Kingdom of Italy (art. 1). Health Offices were under the control of the Public Safety Office and were managed by directors whose responsibilities entailed the surveillance of prostitutes by public safety guards (art. 2) and management of administrative and accounting tasks that the law assigned to the Health Offices (art. 3). Each Health Office included several doctors who were appointed to medically examine prostitutes and expected to perform their duties with the utmost diligence, accuracy and discretion and to fulfill their mission to ward off any potential harm from public health (art. 14).

In accordance with the law, prostitutes were divided into two categories: those who lived in so-called “tolerated brothels” and those who lived in a private home with authorization duly obtained from the Police Commissioner (art. 17). To engage in prostitution, prostitutes had to be registered at a Health Office and they could only register after health visits had been carried out and recorded in their health booklets, in which all subsequent medical examinations were also annotated (art. 26). This practice usefully compiled all personal data pertaining to the prostitutes (art. 18), who were also subject to a set of strict prohibitions – for example, they were forbidden to look out of windows or to go out dressed inappropriately or in a state of drunkenness. Moreover, they could not live close to alcoholic beverage shops, and they were subject to an 8pm curfew that was in effect from October to March, with exceptions granted only for approved reasons (art. 32).

Prostitution could be conducted in two different categories of brothels: those in which prostitutes had their fixed domicile and those where prostitutes went exclusively to engage in prostitution (art. 40). Regardless of the category of brothel, it was the Public Safety Office that granted authorization to open it, and this authorization was granted only if a strict set of conditions was met. Those applying for authorization were required to have no prior criminal record and had to indicate the proposed brothel's precise address (art. 42). In the event that the Public Safety Guards found a prostitute without the prescribed health booklet, authorization to manage the brothel was revoked immediately (art. 53).

Brothels could not be opened close to the cities' busiest streets or near schools, and the buildings' windows had to have obscured glass in winter and, in summer, closed shutters that extended up to 2 meters from the floor of the room (art. 44–45). It is clear that the law was designed to wholly conceal prostitutes from public view. Brothels had to be “closed” places because of the perceived immorality of what took place within them. This is reflected in the frequent use of the term *case chiuse* (“closed houses”) to refer to them in Italy, in acknowledgment of the fact that the occurrences that took place therein were concealed.

Profits resulting from the brothel's management were shared every fifteen days between the brothel's Director and the prostitutes, although the law established that the former was entitled to a larger share (art. 57). Interestingly, the Director was also required to pay a sum of money to the Health Office, comprising a fixed tax and a variable amount calculated on the basis of the number of medical visits to the brothel that doctors carried out every 3 months as part of the measures aimed at controlling prostitution (art. 61).

In terms of the monies owed to the Health Office, the fixed tax depended on the brothel's location, the category to which it pertained and the class rating – determined according to the fee required to enter the brothel (first class: upward of 5 lire, second class: from 2 to 5 lire, third class: less than 2 lire). For example, in Milan and Genoa, brothels in the first category – namely, those in which prostitutes had fixed domicile – and in the first class paid a fixed tax equal to 400 lire per year, whereas brothels in category two – namely, those that prostitutes attended for the sole purpose of engaging in prostitution – and in third class were levied a fixed tax equal to 60 lire per year. In other cities, the fixed tax was one third lower.

Regarding medical visits, every prostitute was required to have one twice per week; these took place in a room which was exclusively dedicated to medical exams, either in the brothel or at the Health Office (art. 71). Prostitutes who missed their medical visits without giving advance warning were arrested and subsequently forcibly subjected to examination (art. 78). Results of the medical visits were recorded in the health booklet and, if diagnosed with a contagious disease (e.g. syphilis or other sexually transmitted infections), the prostitutes were immediately sent to a specialized treatment facility (art. 83). The transfer to the hospital had to be done by car and this was overseen by the brothel Director, with all due precautionary measures (art. 84). During the prostitute's stay at the treatment facility, the health booklet was retained by the Health Office and returned only after the prostitute had been discharged (art. 87).

5. The phenomenon of prostitution in Italy: an ethical question

The law which established the Italian prostitution model was introduced through a ministerial decree, along with all subsequent associated regulations. This decision was due to the need to ensure the swiftest answer to a worrying problem – the spread of prostitution – which had considerable health implications in terms of the spread of syphilis. A true parliamentary debate would have slowed down the regulation of what was understood as the most ominous manifestation of social deviance (Casalini, 2012). Moreover, the decision was also linked to the fact that, at that time, in Italy the right to vote was extended to an extremely limited number of citizens (Gibson, 2000, p. 52). This made the Parliament a weak body from a political standpoint, so that, throughout the nineteenth century, the enactment of laws resorting to Ministerial Decrees became a praxis rather than an exception. Despite the absence of a parliamentary debate on the matter, the law was discussed intensely both inside and outside the Parliament after its enactment, and although the law was not exempt from criticism, it remained in force until 1888, when it was partially modified by means of another ministerial decree issued by Francesco Crispi.

Both primary and secondary sources unequivocally show that prostitution was perceived as a relevant unethical question at that time. In 1862, in the “Statistical report of the first year of regulated prostitution in Milan”, Health Inspector Dr G.B. Soresina described prostitution as a “social misfortune” and as “an evil of all times and all countries which cannot be completely circumscribed” (Soresina, 1862, p. 62). Similarly, in 1868, Deputy Morelli (of the Chamber of Deputies) participated in a parliamentary debate during which he described prostitution as “a social scourge like brigandage” (Camera dei Deputati, 1868, pp. 3759–3760). Ethical concerns were also raised by those who supported the law. According to Pini (1875), prostitutes were human beings who, on the one hand, offended the moral code and, on the

other hand, violated the most elementary laws of public and private health. Similarly, Nicotera framed prostitution as an inevitable evil that could not be repressed (*Camera dei Deputati*, 1877, p. 1). Prostitutes were deeply stigmatized for their activity (Goffman, 1963), as Antonini and Buscarini (1985, p. 84) demonstrate in describing social perceptions of them during the mid-to late nineteenth century: “Prostitutes also represent the ambiguous incarnation of a contagion which is not only physical but also social”. Of particular interest is the exhortation that the Director of the Health Office was required to issue to women who presented at the Office to register as prostitutes. As the *Ministerial Instructions on Prostitution* (1855) established, the Director of the Health Office was required to caution the prospective prostitutes as follows: “For God’s sake, my girl, be careful of what you do; consider the gravity of the decision that you are going to take! You will become the mockery of all the honest people, a mechanical tool for all the dirtiest passions; think about it, in the name of that public morality that I legally represent” [5]. What clearly emerges is the widespread perception that prostitution was an unethical activity and an immoral phenomenon that had to be stigmatized (Goffman, 1963) owing to its “dirty” nature and this was the opinion of both the members of Parliament, irrespective of whether or not they agreed with the law and of society.

It is against this ideological backdrop that the law was enacted. Secondary sources allow us to identify its rationales by analyzing how its introduction was actually motivated by those who supported it. Most emphasize that the law was a necessity given that it was designed to regulate the phenomenon of prostitution with the aim of protecting both public health and morality (Castiglioni, 1872). Nicotera stated that considering that “[prostitution] left to itself would become even more dangerous and violent, it is good that the State intervenes and that it disciplines it, in the interest of morality” (*Camera dei Deputati*, 1877, p. 1). In other words, the law’s first and probably most relevant declared rationales concerned the moral question: although the law legalized prostitution, considering the activity’s perceived dirty nature and its negative implications for public morality, it was necessary to regulate it to protect the latter. According to Gattei (1982, p. 768), prostitutes’ lifestyles and the profession’s characterization as divergent and antithetical to the key values of sexuality and venality justified the enactment of the law and the set of rules that it established.

Furthermore, and in line with Castiglioni’s (1872) statement, the law included a relevant health rationale in that it attributed the spread of syphilis directly to prostitutes. In so doing, it established the infection as unidirectional: passed from the prostitute to the client and not vice versa (Gattei, 1982). In this light, it became urgent to establish a set of rules aimed at controlling prostitutes from a medical standpoint as a means of mitigating the risk that their bodies, as carriers of disease, could pose to public health.

Despite the abovementioned rationales, which should have favored the law’s acceptance, it came to be perceived as ethically questionable both during and after its enactment. The lack of tolerance for the law’s enactment from an ethical perspective may be understood as the consequence of its objective – that is, the fact that it regulated an issue that was ostensibly immoral. It is not a case that Deputy Morelli proposed reforming the law because it was impossible to quantify the advantage that the law yielded in terms of public health; however, it certainly caused serious damage to morality (*Camera dei Deputati*, 1868, pp. 3759–3760). In fact, although prostitution was clearly regarded as an unethical activity, the State’s action in legitimizing it was perceived as even less ethical. As a case in point, Bolis opined, “if the law regulates prostitution, it recognizes to it a civil existence and it becomes an accomplice of immorality, [thus] falling into public contempt” (Bolis, 1879, p. 836). The fact that the content (i.e. the object) of the law was one of the main factors that hindered its ethical tolerance was also clear to the Government that had enacted the law itself. As Casalini (2012) argued, the law was communicated directly to the Prefectures immediately after its enactment, and its effects were immediate. This haste resulted from the expectation that the law would receive only a

low level of tolerance because of the phenomenon it regulated. Moreover, [Casalini \(2012\)](#) emphasized that the law's text could not be found in any public document at that time since it appeared in a collection of laws and regulations only several years after its enactment. According to [Goffman \(1963\)](#), this need to conceal the law may be understood as a means of hiding a regulation – and, consequently, a phenomenon – that would surely have been stigmatized as a result of its content and of the phenomenon that it regulated.

These ethical concerns were further bolstered by the fact that the law allowed the Italian State to derive resources from prostitution: the taxes that prostitutes and brothel Directors were required to pay were regarded as proof that the State was a partner in crime with respect to the “brutal slavery” of prostitution ([Castiglioni, 1872](#)). As emphasized at the 1871 General Congress of the Italian Medical Association, the collection of taxes and fees from brothel Directors and prostitutes essentially amounted to the State profiting off the miseries of prostitution and syphilis ([Gattei, 1982](#)). According to Deputy Minervini, “A tax that derives from a national lottery, prostitution, and similar activities, must be eliminated and cannot be accepted, or we suffer. It should be replaced with an ethical one that is reasonable and suitable and does not go beyond the purely necessary costs. In this way we can say that we conscientiously respect morality” ([Camera dei Deputati, 1863](#), p. 547). Similarly, in 1864, Deputy La Porta stated as follows: “Gentlemen, I want this tax on prostitution to soon disappear in Italy as it disappeared in the UK” ([Camera dei Deputati, 1864b](#), p. 4958).

The issue's immorality lay not only in the fact that the State profited from prostitution; rather, the fact that the law implied the use of public money to support the proper functioning of this immoral activity was perceived as even more unethical. The parliamentary debates that followed the law's enactment reveal that this was among the most controversial ethical concerns that the law raised. According to Deputy Morelli, the amount of money that the State allocated for syphilis treatment facilities constituted an indirect subsidy to prostitution, which, in his opinion, should be canceled for moral reasons ([Camera dei Deputati, 1868](#), p. 3760). Similarly, Deputy Corte argued that it was reprehensible that costs relating to prostitution were introduced in the State financial statements because, he held, there was “some money that smelled and there was the risk that the price of the body's prostitution could become the price of the spirit's prostitution” ([Camera dei Deputati, 1868](#), p. 3759).

In light of the above, it is clear that prostitution was widely perceived as unethical phenomenon also by those who, directly or indirectly, contributed to regulate it. For this reason, the law *per se* was understood as something immoral given that it made legal a phenomenon which was clearly perceived as deeply unethical since it was not congruent with the given set of values and beliefs. Moreover, the fact that the law established a system through which the State benefited from such an immoral phenomenon and, at the same time, the fact that it was obliged to use public money to manage it reinforced the idea that the law was clearly ethically questionable and a control system was introduced to promote its ethical tolerance. The section that follows analyzes its main distinctive features.

6. The prostitution control system established by the law

To obtain a full understanding of the complex set of financial and non-financial mechanisms that the law established to ensure strict control over prostitution in Italy, we analyzed the registers that every brothel and Health Office had to keep and their contents and these are discussed below. Considering that control over prostitution was enacted by both the brothel Directors and the Health Office, the law established different registers that each were required to keep. [Table 1](#) summarizes those for which the law prescribed a specific structure and content.

Beginning with the registers that the brothel Director was obliged to keep, the first contained information about the prostitutes who engaged in this activity (Register 2).

Table 1.
Registers required
by the law

Register 1	<i>Registro d'iscrizione</i> (Registration book)
Register 2	<i>Registro dei dati sul meretrico</i> (Register of data on prostitution)
Register 3	<i>Registro delle visite</i> (Register of medical visits)
Register 4	<i>Registro delle donne infette</i> (Register of infected women)
Register 5	<i>Registro dei permessi dei tenenti postribolo</i> (Register of authorizations given to the brothel directors)
Register 6	<i>Contabilità trimestrale</i> (Quarterly accounts)
Register 7	<i>Registro trimestrale delle spese per sorveglianza ed altre spese</i> (Quarterly register of costs for surveillance and other costs)
Register 8	<i>Rendiconto generale</i> (Annual general report)

Source(s): Our compilation

Every page of this register, the content of which was mandated by the law, had to be certified by the Health Office; the data held on each prostitute included name, surname, age, nationality, last place of residence, dates of arrival and departure from the brothel and address of new domicile (if the prostitute decided to leave the brothel).

All brothels were further required to keep an inventory register of prostitutes' personal effects, although the content and structure were not prescribed by the law. This type of register was introduced by the law because every prostitute, once she began to engage in prostitution, was obliged to hand over her personal effects to the Director who stored and held them. These items included anything that the prostitute might have purchased with her personal money during her stay in the brothel and everything was recorded in the inventory register, which had to be verified and certified by the Health Office. This register was particularly important given that the brothel Director was obliged to return all personal belongings to the prostitute upon her departure from the brothel.

Regarding the registers that the Health Office had to keep, the first concerned the registration of every prostitute that engaged in prostitution in a brothel or in a private home (Register 1). The contents were prescribed by the law and included the following information for every prostitute: name, surname, age, nationality, marital status, distinguishing features, parents' names and surnames, origins, jobs and address. The prostitute could request registration personally, but it could also be done *ex officio* when it was known or proven that the woman engaged in prostitution. In this case, a report had to be drawn up and attached to the registration to indicate the "well detailed" reasons why the Health Office had resorted to the *ex officio* registration of the prostitute.

The law also mandated that every Health Office keep a register of medical visits (Register 3) and established specific content requirements. This register was important not only because it was necessary to ensure that prostitutes fulfilled their medical obligations for the sake of public safety but also because it played a significant role from an accounting perspective. In fact, the law mandated quarterly accounts (Register 6) by the Director of the Health Office, who was required to keep the accounts of the office he managed; numbers were also inferred from the register of medical visits. The costs relating to the medical visits and the revenues that resulted from them had to be included in the quarterly accounts.

Prostitutes who conducted their activities in private homes could choose to be visited at home on condition that they paid the Health Office in advance an amount equal to the cost of six medical visits (each visit cost 1.5 lire, amounting to 9 lire in total). This amount was reimbursed to the prostitutes only if, after three months, they proved to have undergone all the visits on the prescribed days and to have paid the cost of the visits.

[Figure 1](#) below presents an example of a Register of medical visits for the final quarter of the year 1873.

Closely related to the Register of the medical visits was that of infected women (Register 4). The law mandated that every time a prostitute was found to be infected as the outcome a medical visit, the woman was to be hospitalized immediately. Concurrently, the Health Office was required to update the register of infected women by adding each new entry, indicating the woman's name, surname, residence, the nature of the disease or infection and the name and surname of the doctor who had carried out the medical visit as well as any other information considered necessary and pertinent.

In addition to the registers described above, the Health Office was also required to keep a register of authorizations granted to brothel Directors (Register 5). These registers recorded the following information: the Director's name, the date on which authorization was granted and the amounts of money paid to the Health Office both quarterly and annually by every director and prostitute. In accordance with the law, the money paid by brothel Directors and prostitutes was calculated to cover the costs related to ensuring adequate medical surveillance of prostitution (art. 94). Consequently, it was necessary to account for all brothels controlled by the local Health Office and, in particular, all costs and revenues associated with them.

Overall, the abovementioned registers reveal that prostitution was clearly and primarily perceived as a health issue by the law. Detailed information about working prostitutes, those who were infected and medical visits carried out in every brothel was collected to facilitate strict medical surveillance on the phenomenon. This is coherent with what has been previously described as one of the law's most salient rationales: the law assumed that regulating prostitution was actually a means of limiting the negative health consequences that this phenomenon had the potential to cause were it not controlled by the State.

The quarterly accounts (Register 6), which summarized information collected in the other registers, emerged as particularly significant. As in all other cases, it was the law that established the specific content of the registers and the information required of each. More specifically, in the quarterly accounts, the Director of the Health Office had to summarize and record information collected in the Register of medical visits (Register 3), the Register of authorization (Register 5) and in the Registration book (Register 1). Of particular note is the information pertaining to the precise number of medical visits carried out and of authorization granted, given its considerable economic impact in terms of costs and revenues. Moreover, the total number of medical visits conducted represented a salient piece of information that was necessary for summarizing the total amount of money received during the period of reference. [Figure 2](#), below, presents example of this type of summary of revenues relating to the medical visits for the year 1873.

Regarding authorizations and the related taxes that brothel Directors were required to pay, the pertinent information was annotated in the quarterly accounts as shown in [Figure 3](#), below.

Finally, revenues relating to the granting of authorizations to engage in prostitution were calculated based on the contents of Register 1, as [Figure 4](#), below, illustrates.

Particularly relevant from an accounting standpoint is the so-called *Ricapitolazione* ("Summary") section of the quarterly accounts in which a recap of the overall revenues and costs was provided. [Figure 5](#), below, shows an example page from a quarterly accounts record.

While the quarterly accounts provided a summary of the main revenues and costs incurred during the period of reference, it did not permit a detailed analysis of the main costs, which was vital to understanding the justification for each cost. For this reason, the law also mandated that these costs had to be recorded quarterly and detailed in a specific register

(Register 7) in which all detailed costs relating to prostitution were classified according to their nature.

Figure 6, below, provides an example of a page from this register.

Finally, each Health Office had to prepare an annual general report (Register 8). This, too, was mandated by the law in both form and content.

To sum up, Figure 7 represents the overall control system introduced by the law by showing the existing relationships among the different registers that it established.

What has been said shows that, while prostitution was perceived as a health emergency, as previously stated, it also had relevant financial implications. The mandatory detailed registration of costs and revenues relating to prostitution indicates that the law acknowledged that regulating prostitution would require the use of public resources to ensure its proper management while also yielding resources that were useful in meeting the abovementioned costs. The establishment of a control system capable of exerting control over these costs and revenues was necessary to ensure proper control over the financial implications of a phenomenon regarded as immoral, and, as will be discussed later, this was fundamental in promoting ethical tolerance of the law itself and, consequently, of prostitution in Italy.

Turning from the micro level of analysis – that is, analysis of the prostitution model established by the law and the prescribed financial and non-financial documents – toward the

macro level, which concerns how information collected through accounting documents was incorporated into the State financial statements, a salient point emerges. As [Nicotera \(1877\)](#) argued, in 1877, accounting information pertaining to prostitution was not yet included in the State financial statements. Rather, the only costs reported were those relating to syphilis treatment facilities; these costs were classified as costs relating to personnel, the treatment of syphilitics, building maintenance and premises rental. Nevertheless, these were costs incurred in tackling the ongoing public health emergency, which was partly due to the spread of prostitution.

[Figure 8](#) shows an excerpt of the final financial statement of the Ministry of the Interior for the year 1873.

Around 1880, the situation changed. Costs relating to prostitution began to be included in the State financial statements, but revenues remained unrepresented. As such, prostitution did not appear in the State financial statements for approximately twenty years, despite generating revenues and incurring costs.

[Figure 9](#) shows the final Financial Statement of the Ministry of the Interior for the year 1882.

The abovementioned macro level of analysis has significant implications that will become particularly salient in the next section. The above analysis reinforces that which previous sections have stated regarding the stigmatization of prostitution ([Goffman, 1963](#)). The fact

that prostitution was not expected to have any kind of representation in the State financial statements except with respect to the costs associated with its proper management and, in particular, control over its health implications constitutes further proof of the fact that it was considered as an unethical activity. This adds a relevant piece of the history in demonstrating that behind the need to regulate prostitution by controlling it from a health and financial standpoint, as previously stated, was the widespread perception that the law regulated a profoundly unethical practice – the commodification of women’s bodies – that, for this reason, could not be represented in the State financial statements. This highlighted the need to adopt a control system that served as something more than a mere tool with which to ensure a health and financial control over prostitution. Rather, in so doing, it was primarily aimed at promoting ethical tolerance of what was clearly understood and perceived as a law that dealt with an immoral phenomenon.

7. Discussion

As noted above, despite its shareable rationales (outlined in [Section 5](#)), the law was perceived from its enactment as ethically questionable from two different perspectives. On the one hand, it legalized the commodification of women’s bodies; on the other hand, it allocated public resources to this immoral activity and, at the same time, allowed the State to profit from it.

Aware of this dilemma, the regulatory body established the strict control system presented in [Section 6](#), which, at least in theory, should have contributed to favor the ethical tolerance of the law and, consequently, of prostitution in Italy. Given the aim of the law, it was clear that normalization was not attainable. In fact, the law legalized something that was perceived as an abnormal and immoral activity that threatened the social order. From this perspective, the law arguably contributed to stigmatizing prostitution. According to [Goffman \(1963\)](#), in fact, stigma may be avoided if the signs that become emblematic of stigma are hidden or deleted. By ensuring the legal development of prostitution, the law rendered prostitution wholly visible and surely did not contribute to hiding it. Therefore, the strict controls introduced by the law were not primarily aimed at aligning deviant behaviors with dominant values, as normalization would have implied ([Romi et al., 2022](#)). Departing from this assumption, the law (and, consequently, prostitution) had to be made acceptable from an ethical standpoint; in other words, its acceptance had to be promoted to ensure its proper functioning.

From a broad perspective, the strict control system introduced by the law may arguably be interpreted as a mechanism within a broader strategy aimed at promoting acceptance of the law itself. According to previous studies that have explored, in particular, the role that accounting systems play in normalizing deviant behaviors, the surveillance that these systems can ensure is among the most effective mechanisms through which behaviors can be corrected by aligning them with expectations ([Annisette, 2017](#); [Brivot and Gendron, 2011](#); [Miller and O'Leary, 1987](#)). In the context under analysis, considering that the law itself legalized those behaviors and in line with [Foucault \(1977\)](#), these controls exemplified measures adopted not with the aim of controlling what he calls “perverts” or “misfits” (i.e. the

prostitutes) to correct their behaviors but, rather, to neutralize the dangerous consequences of their legalized behaviors or, at least, the perception of their unethical nature.

The control system introduced by the law was characterized by such profound pervasiveness that it was often described as a true “police system” (Antonini and Buscarini, 1985; Greco, 1987; Omnis, 1978). It mandated strict health and administrative controls for both prostitutes and brothels; as such, considering that the law’s aim was not to normalize prostitution, it can be interpreted as a means of reassuring citizens that the development of an immoral activity such as prostitution was actually under complete State surveillance (and control). According to Williams (2013), the control system was adopted to safeguard society’s integrity by instilling in citizens the perception that, although the law regulated an immoral issue, it established a set of rigorous controls intended to protect their moral values. Drawing on Morales and Lambert (2013), it could also be argued that the control system was intended to separate the normal (i.e. moral) from the immoral and that this should have made the law more acceptable from an ethical standpoint.

However, to fully grasp the role that the control system played in nurturing the ethical acceptance of the law itself and, consequently, of prostitution in Italy, a more profound analysis is warranted. The law introduced a control system based on different control mechanisms aimed at ensuring surveillance over prostitution activities and functioning on two different levels: a public health level and a financial level.

Registers 2, 3 and 4 had as their main objective controlling the spread of prostitution in an attempt to stem syphilitic contagion (Castiglioni, 1872). Subjecting prostitutes to weekly health controls was regarded as a measure aimed at protecting citizens from what was considered the most serious threat associated with prostitution, which, according to Gattei (1982, p. 768), was not the “brazen exhibition of sexual commodification but, rather, the diffusion though it of venereal and syphilitic contagion”. In a similar vein, Castiglioni (1872, p. 45) argued that to protect public health, it was necessary to impose health controls on prostitutes to ensure the robust continuation of the race because “*fortes creantur fortibus et bonis*” (strong people are brought into the world by strong and good people). In other words, it was necessary to combat syphilis not only to ensure public health within the historical moment in which the law was enacted, but also for future generations who might suffer the consequences of its unchecked diffusion (Soresina, 1862). It should be underlined that these controls were strictly coherent with one of the main rationales of the law described in section 5. In fact, they were clearly conceived as a means of controlling prostitution from a health

standpoint to avoid a scenario in which the commodification of women's bodies would favor the spread of syphilis in the Kingdom of Italy.

Besides being measures aimed at operationalizing the law's rationales, health control mechanisms may also be interpreted as means of favoring the law's ethical tolerance by

ensuring that prostitution followed a properly controlled course. These mechanisms were part of a broader strategy aimed at fostering what [Suchman \(1995, p. 578\)](#) calls “pragmatic

legitimacy”: they directly affected citizens’ well-being, and this should have compelled the latter to extend greater tolerance to the law and, consequently, prostitution, in light of their self-interest with respect to curbing the spread of syphilis. In sum, health control mechanisms should have promoted the tolerance of an ethically questionable law on the grounds that they were conceived and introduced to protect the national interest and support the desire to live in a safe country.

In shifting attention from prostitution *per se* to the real and potential health problems associated with it, a manipulative strategy (Suchman, 1995, p. 591) was adopted. Pragmatic legitimacy was expected to be pursued through a new explanation of the social reality in which the enemy was not prostitution but, rather, the effects that it brought about. Thus, it was argued that controlling and tolerating prostitution was merely the means to achieving a greater and socially relevant objective – social well-being – in line with what has been said in Section 5. In the case of the Italian model of prostitution, legitimating strategies were used to instill the perception that the law was necessary and appropriate, despite the fact that it was not strictly coherent with the socially constructed system of values (Suchman, 1995). In fact, controlling prostitutes, their bodies (through sanitary controls) and the way they were called to carry out their immoral activity would have allowed the state to gain visibility of the phenomenon and of its sanitary consequences. This would have ensured the possibility to exert power in an attempt to save lives (Foucault, 1977). From this perspective, controls were used as strategies designed to favor ethical tolerance of the law since, in providing a different explanation of the reality, they did not try to make prostitution “normal” but, rather, to tolerate it, despite the fact that it was not clearly aligned with social values.

The above discussion reveals that the widespread view that the law was immoral and ethically unacceptable found its roots in its objective: namely, the regulation and legalization of prostitution. However, as argued in Section 5, this unfavorable opinion of the law also resulted from the fact that the State profited from prostitution and used public money to ensure its proper continuation; in both instances, this was perceived as immoral. The fact that these practices were clearly perceived by the State as a barrier to the ethical tolerance of the law is attested by the fact that no cost or revenue relating to prostitution was included in the State financial statements until 1880. That is, just as the “closed houses” (brothels) could not show or allow anyone to see any activity relating to prostitution, so the State financial statement was obliged to omit – and thus hide – all revenues and costs relating to it. This was also a consequence of the fact that the inclusion of costs and revenues related to prostitution in the State financial statements would have been perceived as immoral. As previously stated, Deputy Corte and several other deputies found it unacceptable owing to the immoral activity from which those gains were derived (Camera dei Deputati, 1868). The above argument may be traced back to what Goffman (1963) describes as techniques intended to control information. As previously stated, hiding something which is deviant from what is considered as normal is a strategy to avoid stigmatization and, consequently, to gain social acceptance or at least tolerance. In this perspective, the lack of information on costs and revenues related to prostitution on the State financial statements can be interpreted as a strategy adopted to limit the risk of stigmatization of the law which, in turn, could have seriously compromised its ethical tolerance.

Regarding these economic issues, non-financial mechanisms, such as health control measures, were insufficient to promote an ethical tolerance of the law. Although they demonstrated that controlled state-sanctioned prostitution would be associated with better health conditions for society as a whole, they failed to promote the desired tolerance of the law vis-à-vis the role played by the State. This was due to the dominant social and political values rather than the perception that self-interest was at stake. Moreover, this is closely linked to the argument in Section 5 regarding the law’s moral implications. Difficulties in tolerating the law were also a consequence of the law’s peculiar objective - namely, the legalization of

prostitution, which was an object of stigma at that time (Goffman, 1963). In Suchman's words (1995), this was no longer a question of pragmatic legitimacy but, rather, of moral legitimacy; the latter may be gained only once "the right thing" - that is, what people expect - has actually been done by an organization or an individual. As discussed in Section 5, the dominant social and political values determined people's attitudes with the result that they were largely opposed to the idea that the State could profit from an immoral activity such as prostitution and, particularly, that it could spend public money to pay for such an activity. Therefore, the "right thing to do" in promoting an ethical tolerance of the law was to demonstrate that this actually did not happen. In this regard, financial mechanisms played a fundamental role.

Registers 6, 7 and 8 represented the financial mechanisms via which the State exerted control over prostitutes and brothels. To interpret and understand how they were meant to favor the ethical tolerance of the law, their structure should be analyzed, with special emphasis on the quarterly accounts (Register 6). For every Health Office, the quarterly general report summarized the total costs and revenues. The difference between the two represented what was called "net available funds". In other words, the structure of the general report was similar to that of a financial statement for companies, in which revenues are represented separately from costs and the difference between them represents the results achieved during the period in question. According to Goffman (1963), this may be understood as a means of strengthening ethical tolerance by aligning techniques - in this case, accounting techniques - used by "dirty" actors with those made compulsory by existing standards. That is, requiring Health Offices to adopt accounting techniques that were similar to those adopted by private companies and defined by shared standards was expected to transform uncertainties and ambiguities into routines that aligned with social expectations due to their reputation as certifiable, objective and reliable techniques (Burchell *et al.*, 1980; Richardson, 1987). According to Romi *et al.* (2022), this is one of the means by which "dirty" actors or organizations may obtain acceptance (e.g. ethical tolerance).

Arguably, the overall system introduced by the law to manage prostitution may be likened to that normally used to manage private companies: it entailed a manager (i.e. the brothel Director), workers (i.e. the prostitutes), customers, the payment of taxes, etc. It is unsurprising that Sormani (1882, p. 35) stated his view that "Prostitution is not a crime and, therefore, it cannot be prosecuted by the Penal Code; but it is a vice, morally and hygienically pernicious, to society. The exercise of prostitution can therefore be considered from the same point of view as the exercise of unhealthy industries, which society is subjected to, with full rights to special regulations and to a special surveillance".

In probing the contents of the quarterly accounts, the idea that financial mechanisms were adopted to promote ethical tolerance of the law and of prostitution in Italy becomes more convincing. To reiterate, ethical tolerance of the law implied not only what Suchman (1995) calls pragmatic legitimacy but also moral legitimacy: if the former could be achieved through non-financial mechanisms (e.g. health controls) that the law made compulsory, financial mechanisms played a pivotal role with regard to the latter. First and foremost, it should be argued that the content of the quarterly accounts and the quarterly register of costs for surveillance and other costs were designed to clarify in detail the sources of costs and revenues relating to prostitution. As argued in Section 6, quarterly accounts made it possible to distinguish a) revenues related to medical visits, articulated on the basis of the place in which they were carried out; b) revenues from taxes on locations in which prostitution took place on the basis of their category; c) revenues relating to authorizations granted on the basis of the place where prostitutes plied their trade. In a similar vein, the quarterly register of costs for surveillance and other costs revealed the precise amount and motivation of each cost.

Moreover, each Health Office was obliged to keep these registers and submit summaries each quarter to local Prefectures. In this light, the content of the main financial documents was clearly designed to achieve the maximum level of transparency with respect to the costs

and revenues related to prostitution. This may be interpreted as a means of achieving ethical tolerance of the law since the system was designed, in accordance with those imposed on private companies, to support the highest level of transparency (Burchell *et al.*, 1980; Goffman, 1963; Romi *et al.*, 2022).

Although – at a preliminary stage, at least – costs and revenues were not included in the State financial statements, as stated in Section 6, the overall system was conceived in an attempt to ensure accurate knowledge of the financial implications of prostitution. According to Gibson (2000, p. 49), this accumulation of information may be regarded as a creative force that produced data and, in so doing, allowed the system to accumulate knowledge on prostitution by establishing a circular relation between what Foucault (1977) called *pouvoir* and *savoir*. In other words, in obtaining information on prostitution, the State could exert control over it, and this may have promoted its ethical tolerance since the idea that such an immoral phenomenon was under State control – at least in theory – should have contributed to its acceptance.

Furthermore, regarding the content of the quarterly accounts, they were designed to demonstrate that all costs were completely covered by Health Office revenues. Highlighting the existence of net available funds would verify that public money was not used to fund the control of an allegedly immoral phenomenon such as prostitution. Rather, it would confirm that the law established a self-financing mechanism and this demonstrated that the State was doing the “right thing” – namely, that it was not financing prostitution. In so doing, it aimed to morally legitimize the system it established (Suchman, 1995). This interpretation is further reinforced and supported by the analysis of archival material collected at the State Archive of Cagliari. According to Gallistru (1997), several documents reveal that, in many cases, some costs were not recorded in the “Passivo” section of the quarterly accounts. This is the case for those costs relating to the functioning of the Health Office – for example, the costs of supplies, including brooms, mattresses and sheets, which were reimbursed directly to the Director rather than being counted as costs relating to the administration of the Health Office. Consideration of these costs in the accounting register would have reduced the net available funds at the end of the period or would have shown a negative balance. This demonstrates that financial registers were conceived not only as a means of controlling the costs and revenues associated with prostitution but also as a way of demonstrating that public money was not used to fund prostitution, with the ultimate aim of promoting ethical tolerance of the law. From this perspective, financial mechanisms were adopted to promote both moral and pragmatic legitimation of the law and, consequently, of prostitution (Suchman, 1995). This was done in an attempt to favor its ethical acceptance in light of the indirect benefits that citizens could reap from the phenomenon’s proper management.

In light of all the above, an important tension is evident between the two levels of analysis adopted in this paper and it should be acknowledged. At the micro level, the system was clearly conceived to maximize the provision of information on prostitution. As emphasized throughout this paper, several mechanisms – financial and non-financial – were implemented to control prostitution from both a public health and a financial standpoint. This ensured a valuable flow of highly detailed information on prostitution. Turning from the micro to the macro level of analysis, prostitution – particularly during the earliest stages – was largely concealed in State financial statements. Therefore, a clear tension emerged between the availability of relevant information on prostitution and the need to conceal this immoral phenomenon in public documents.

From a broader analytical perspective, ethical tolerance might plausibly have been promoted by a legitimating strategy based on “knowledge” at the micro level and “concealing” at the macro level. This was due to the fact that the need to instill in society the perception that prostitution was wholly under State control collided with the need to demonstrate that the State was not implicated in such an unethical phenomenon, particularly from a financial standpoint. The abovementioned legitimating strategy made it possible to

overcome this tension by adopting different mechanisms that acted, as previously described, at different levels in an attempt to make visible that which contributed to promoting ethical tolerance of the law and, consequently, of prostitution and to conceal that which might have compromised it.

8. Conclusions

The present paper has explored the role played by the control system introduced through the [Ministerial Decree of 15th February 1860](#) with the objective of promoting the ethical tolerance of prostitution in the Kingdom of Italy. Our findings reveal that non-financial and financial mechanisms were pivotal in the legitimization strategies put in place to foster the ethical tolerance of the law and by extension of prostitution. Non-financial mechanisms were adopted to instill in people's minds the idea that surveillance over prostitution was the only means of preventing the devastating effects that it could potentially have on public health and safety, while financial mechanisms were necessary to demonstrate that prostitution was a self-financed phenomenon. In this perspective, the overall control system established by the law can be understood as a complex mechanism through which an immoral and not normalizable phenomenon was made, or at least attempted to be made, tolerable from an ethical standpoint.

The present study offers several contributions to the existing knowledge. These contributions may be distinguished in terms of those relating to research on prostitution *per se* or on stigmatized behaviors and those relating to research on accounting and accounting history.

Regarding the former, as outlined in [Section 2](#), the present paper contributes to the existing literature by exploring prostitution from a different perspective. The literature review reveals that previous studies have focused on the social implications of prostitution or on mechanisms adopted to normalize it by adopting a Foucauldian perspective ([Choi, 2011](#); [Foucault, 1977](#); [Gibson, 2000](#); [Luibhéid, 2002](#); [Mahood, 2013](#)). The present paper, instead, focuses on the role that control systems – particularly financial and non-financial mechanisms – played in strengthening ethical tolerance of the law and, consequently, of prostitution. In so doing, it shifts attention from the analysis of methods that may be used to prevent or limit prostitution to the exploration of mechanisms that might contribute to enhancing its ethical tolerance. This opens a new and fruitful avenue of research on accounting and prostitution, since new research is warranted to explore how the same financial and non-financial mechanisms were used in other countries that differed in terms of their social and cultural values as well as their political features. More specifically, an international comparison of the role that control systems have played in different countries that legalized prostitution and an analysis of regulators' intentions would be particularly interesting and salient in light of the different social, cultural, political and historical settings in which they operated.

This paper also contributes to the literature on stigma ([Goffman, 1963](#)). Beginning with the assumption that prostitution was a stigmatized activity, it sheds light on a different kind of stigma and on its implications. The literature has already explored stigma with reference to physical, behavioral and racial/religious differences, namely focusing on stigma which result from natural or ideological factors ([Crocker et al., 1998](#); [Link and Phelan, 2001](#)). By contrast, in studying prostitution, this paper explores stigma with regard to a “dirty activity” ([Goffman, 1963](#)) and, what makes this study even more interesting, is the fact that the stigmatized activity was regulated and legalized by the State. In other words, by making prostitution legal, the law *de facto* molded and regulated a stigmatized activity.

In turning from the present study's contribution to research on prostitution *per se* or on stigmatized behaviors to focus on its contribution to accounting and accounting history,

other contributions emerge. The former has already been outlined in the Introduction and concerns the peculiar object of this research. Its exploration of the topic of accounting and prostitution allows this paper to offer a contribution to accounting history research since, to our knowledge, existing research has hitherto overlooked this issue. This is relevant in light of the fact that, by exploring accounting and prostitution, this paper increases the number of different contexts in which accounting has been analyzed by contributing to literature that has emphasized the need to explore accounting in different settings (Carnegie and Napier, 1996; Hopwood, 1983).

Moreover, as stated in Section 2, the existing accounting literature has tended to explore the relationship between accounting and deviant behaviors by demonstrating how the former can contribute to normalizing such behaviors (Christensen and Skærbæk, 2010; Durocher and Gendron, 2011; Romi *et al.*, 2022). However, our research explores this relationship by focusing on ethical tolerance of deviant behaviors (Xie *et al.*, 2022). In so doing, this research highlights a different and new role that financial and non-financial mechanisms can play, thus contributing to the existing literature. Moreover, this different analytical perspective allows this paper to provide another theoretical contribution to knowledge. The fact that the existing literature has primarily explored accounting as a means of ensuring the normalization of deviant behaviors, has enhanced our understanding of the role that accounting plays with respect to the relationship between the State, which needs to normalize deviant behaviors and those who are the object of normalization – namely, those who engage in deviant behaviors (Annisette, 2017; Christensen and Skærbæk, 2010; Romi *et al.*, 2022). However, by exploring how accounting can contribute to promoting ethical tolerance, this paper offers a new and expanded interpretation of the role that accounting might play. In this case, in fact, the latter is regarded as an active agent that plays a central role in the relationship between those who engage in deviant behaviors that require ethical tolerance and society, which is expected to develop ethical tolerance. This opens another research avenue in the field of accounting: the latter, in fact, may have been used to stimulate ethical tolerance in numerous contexts besides prostitution, such as tobacco sales or gambling. This deserves to be fully explored to enhance our knowledge of the multifaceted roles that accounting can play with respect to deviant behaviors in settings beyond that of prostitution.

Another contribution of this paper to the accounting literature concerns the approach adopted in exploring accounting. As outlined in the literature review, studies that have already analyzed accounting and deviant behaviors have often understood accounting systems and accounting professionals as objects of normalization processes (Annisette, 2017; Christensen and Skærbæk, 2010; Durocher and Gendron, 2011). By investigating how the control system established by the law contributed to fostering ethical tolerance of the law itself and, consequently, of prostitution, this paper attributes a direct and active role to accounting systems rather than (merely) interpreting them as the object of a normalization processes. In so doing, this paper also contributes to an avenue of research that, according to Romi *et al.* (2022), remains underexplored. At the same time, this contribution opens another relevant avenue of research focused on the changes that occurred in the regulations subsequent to that investigated in this paper, particularly from the perspective of accounting within the Italian context. This is of the utmost importance in understanding how regulators sought over time to enhance the control system's effectiveness in terms of its ability to strengthen the ethical tolerance of prostitution and in light of the social, cultural and political changes taking place.

Notes

1. In this paper, the expression “financial and non-financial mechanisms” will be used to distinguish accounting systems that provided mainly financial information (financial mechanisms) from accounting systems that provided mainly non-financial information (non-financial mechanisms).

2. The Merlin law was issued by the Italian Parliament on February 20, 1958. The law was enacted one year after the UN, to which Italy had adhered three years earlier, issued an international regulation against the trafficking of human beings. This strengthened the abolitionist movements and, consequently, prompted the enactment of the Merlin law, which abolished the previous regulation on prostitution. In particular, it mandated the closure of all brothels on the national territory and entailed a relevant amendment of the penal code in force by introducing the crime of exploitation and abetting of prostitution. The Merlin law also envisaged the establishment of so-called re-education institutes aimed at supporting prostitutes who wished to leave their activity and, consequently, the brothels.
3. Given that they are not available online, a request to the State Archive of Turin was made, since it collects the ministerial documentation issued by Cavour up to 1861. Nevertheless, the law's original and full text could not be found. Therefore, another request was made to the State Archive of the municipality of Turin and to the National State Archive of Rome with the same result.
4. The following Italian State Archives were contacted: State Archive of Bologna, State Archive of Turin, State Archive of Salerno, State Archive of Florence, State Archive of Agrigento, State Archive of Milan and State Archive of Rome.
5. The Ministerial Instructions on Prostitution preceded the enactment of the law since, as noted by [Azara \(1997\)](#), the law represented the refinement of two partial regulations that had previously been enacted: the [Ministerial Instructions on Prostitution \(1855\)](#) and the Regulation on Prostitution for the City of Turin (1857).

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