

RESEARCH ARTICLE

Hybridity and conflicting logics—and what if not? A historical exploration of a XIV–XVI century social entity in Venice

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Venezia, Italy.Email: maria.lusiani@unive.it**Abstract**

This paper sets out to explore how hybrid organizations managed their established institutional complexity in the past, and what place was there for accounting in this endeavor. The paper draws on a historical case study of how a social entity operated in 14th–16th-century Venice. Ca' di Dio, a hospice providing hospitality and care to poor women, is what today we would call a “hybrid organization,” in that it was born at the crossroads of ecclesiastic and public jurisdictions, it was autonomously administered, self-financed through commercial activities, but operated within the public control of the State. It will be found that Ca' di Dio worked within a complex arrangement of multiple logics, that these logics coexisted without particular tension or conflict, and that accounting was a central practice to manage Ca' di Dio activities, despite its noncommercial nature. The paper thus, while contributing to documenting the presence of hybrid organizations in the past, also questions the presupposed tension and conflict in logics that these organizations are thought to come with. Finally, it also documents the trivial, but overlooked, role of accounting as primarily a calculative tool for everyday management in hybrid organizations.

KEYWORDS

accounting, historical analysis, hybrid organizations, multiple logics, social entities, tensions

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1 | INTRODUCTION

Since the 1980s, two trajectories gained momentum in the Western economy: an increasing concern for social and environmental values within private and for-profit firms (Austin et al., 2006; Battilana et al., 2012; Haigh & Hoffman, 2014), and an increasing concern for efficiency values within public and nonprofit organizations, as part of the New Public Management trend (Hood, 1995; Pollitt & Bouckaert, 2004). This challenged traditional modes of production and created new organizational arrangements that did not fit the extant categories of “markets” and “hierarchies,” “for-profit” and “nonprofit,” “private” and “public” (e.g., network organizations, social enterprises, cooperatives, public-private partnerships, and the like). Management and organization researchers recognized this as a contemporary phenomenon of the new socio-economic landscape and started naming it “hybrid organizing” (Miller et al., 2008).

Organizational hybridity is generally defined as the mixing of identities, forms or logics that would conventionally not go together (Battilana et al., 2012; Battilana & Lee, 2014), producing divergent if not conflicting institutional demands (Pache & Santos, 2013). Three elements can be pinpointed out of this definition: (a) that hybrids are new phenomena produced out of two or more elements (Miller et al., 2008); (b) that these elements are normally found separately (Battilana & Lee, 2014; Miller et al., 2008); (c) that, while creating new opportunities for action, mixing these elements also creates tensions and conflicts (Thomasson & Kristoferson, 2020).

This latter point has attracted considerable scholarly attention. Hybrid organizations are complex arrangements because they are expected to combine diverse goals, institutional pressures, and accountabilities related to different institutional logics (Hopwood, 1996; Johanson & Vakkuri, 2018; Lounsbury, 2007). It is assumed that these diverse demands are conflicting and thus create tensions, which need to be managed or solved (Greenwood et al., 2011; Pache & Santos, 2013; Perkmann et al., 2019; Reay & Hinnings, 2005; Smets et al., 2015). How organizations cope with this institutional complexity is an open topic of research (Raynard, 2016). Researchers explored how organizations restructure themselves to cope with institutional complexity (Battilana & Lee, 2014; Mair et al., 2015; Santos et al., 2015) and, at the individual level, which micro-practices people perform to manage multiple logics (Gebreiter & Hidayah, 2019; Kastberg & Lagström, 2019; Perkmann et al., 2019; Smets et al., 2015). Some attention has also been devoted to what accounting can do to manage the inherent institutional complexity in hybrid organizations.

In this paper, we wish to take a step back. Is hybrid organizing really a contemporary phenomenon only? Scholarly attention given to hybridization has increased during the last decades (Thomasson & Kristoferson, 2020), mostly addressing the topic in contemporary settings, hence viewing hybrid organizations as the resultant of trajectories in which previously separated elements get to mix together and naturally clash. However, there is some, although scant, evidence that organizations operating in the intermediate realm between private businesses and public and nonprofit services existed in the past. One may thus argue that society has always organized itself in complex ways to face societal challenges, and that logics' multiplicity is an established characteristic for many organizations, also historically. While the phenomenon might be old, the literature on organizational hybridity, with few exceptions, overlooks its roots. Adding historical depth to organizational phenomena is important because it might better ground concepts (such as the one of hybridity), it might question the assumed direction and shape of mainstream trajectories, and it might eventually even illuminate our present, for example, to address today's questions on how hybrid organizations may manage their institutional complexity. Our objective, then, is to explore *how organizations managed their established institutional complexity in the past*, and *what place was there for accounting* in this endeavor.

We draw on the case study of Ca' di Dio, a hospice for poor women in Venice in 14th–16th centuries. In that period, Venice was constellated by diffuse forms of welfare organization, between the Church, the State and private initiatives, resulting in a plethora of large to small entities engaged with poverty alleviation or other forms of social service. The case study reconstructs how Ca' di Dio worked, what it was doing (its mission), how it was organized and governed (its governance), how it sustained itself (its “business model”), and through which accounting and accountability system.

First, we find evidence of a complex arrangement of multiple logics (e.g., a social, devotional, and market mission together; managerial autonomy within tight public control; and commercial income for a social outcome). Second, we find the coexistence of potentially conflicting requirements (e.g., to be accountable to the State, while pursuing own goals of social care and land management, without being financed by the State at all), which today would seem odd, but that in that context characterized how much of the social economy was organized. Third, we find that accounting was very much developed as a practice, but not so much for issues of performance representation to respond to its multiple stakeholders, rather as an important calculative tool for stewardship. All in all, then, the paper, while contributing to documenting the presence of hybrid organizations in the past, also questions the presupposed tension and conflict in logics that these organizations are thought to come with. Finally, it also documents the trivial, but overlooked, role of accounting as primarily a calculative tool for everyday management in hybrid organizations.

2 | TRAJECTORIES OF HYBRIDITY AND THE ASSUMPTION OF CONFLICTING LOGICS

Organizational hybridity identifies those organizational arrangements that operate in the intermediate realm between private businesses, public and nonprofit services (Battilana & Dorado, 2010; Dees, 1998; Thomasson, 2009), or between market and hierarchies (Miller et al., 2008). Scholars define hybridity as the mixing of identities, forms or logics that would conventionally not go together (Battilana & Lee, 2014), producing divergent if not conflicting institutional demands (Pache & Santos, 2013). If we look at the mainstream literature on hybridity and institutional logics, organizational hybrids are considered to be novel phenomena that started emerging since at least the 1980s, on the background of a changing social and economic landscape (Miller et al., 2008), by means of two main trajectories: a move from private values to include (also) social ones, and a move from public and social values to include (also) market ones.

The first trajectory is retrieved in the modern turn towards social and environmental values in our contemporary business world (Austin et al., 2006; Battilana et al., 2012; Haigh & Hoffman, 2014). Several traditional for-profit businesses started engaging in corporate social responsibility efforts (Margolis & Walsh, 2003; Marquis & Qian, 2014), and thus cross-sector partnerships, social enterprises, and B-corporations emerged as new organizational forms that pursue social and environmental missions through commercial ventures (Sharma & Bansal, 2017; Smith et al., 2013). All these cases are novel, or transformed, organizational arrangements that do not fit anymore the clear categories of either market or hierarchies, either private or public, or either profit or nonprofit. Because of the intermediate realm that they get to enact, in which different logics encounter, they are defined as “hybrids” (Battilana et al., 2012; Haigh & Hoffman, 2014; Mair et al., 2015).

The second trajectory is traced by the “managerialization” of the public and nonprofit sectors, due to the advent of New Public Management values with the retreat of the welfare state in public service provision (Hood, 1995; Pollitt & Bouckaert, 2004), and, in parallel, to the growing economic importance of NPOs, posing more demands for managerial approaches and accountability (Anheier, 2014; Costa et al., 2011; Torres & Pina, 2003). This too resulted in new organizational arrangements that provide public services (healthcare, education, culture, social services, etc.) at the intersection of the public sector and the market (Christensen & Laegreid, 2011; Kickert, 2001; Polzer et al., 2016; Reay & Hinnings, 2005), as well as the establishment of dual objectives for NPOs, social and financial, often conflicting (Ebrahim et al., 2014). As above, for the impossibility to fit these organizations into the clear categories of the public, private, or nonprofit sectors anymore, these emerging organizational arrangements have been called “hybrids” too (Evers, 2005; Reay & Hinnings, 2005; Christensen & Laegreid, 2011).

Notably, hybrid organizations have been framed within an institutional logic perspective (Friedland & Alford, 1991) as settings of potentially conflicting goals and values related to the multiple logics that inform them (Hopwood, 1996; Lounsbury, 2007; Battilana & Lee, 2014; Johanson & Vakkuri, 2018). It is assumed that these diverse demands are conflicting and thus create tensions (due to the difficulty of satisfying all goals and values at the same time), which need to be managed or solved (Perkmann et al., 2019; Smets et al., 2015; Pache & Santos, 2013; Greenwood et al., 2011;

Reay & Hinings, 2005). In other words, tensions, conflicts, and dualism are always implied when hybrid organizing is concerned and much past work on hybridity has focused on tensions and conflicts, both within organizations (Battilana et al., 2015; Kickert, 2001; Evers, 2005; Jay, 2013) and in their interactions with external constituencies and stakeholders (Pache & Santos, 2013).

3 | ACCOUNTING FOR HYBRIDITY

Some attention has also been devoted to what accounting can do to manage the inherent institutional complexity in hybrid organizations. It is common knowledge that accounting has developed as a practice for merchants to govern market transactions and is not perfectly fit for capturing the complexity of activities and networks that transcend institutional boundaries or the for-profit logic (Hopwood, 1996; Lapsley & Wright, 2004). However, accounting is increasingly employed in hybrid organizing, and scholars have been investigating whether and how it may be a tool that helps these organizations cope with their inherent institutional complexity. Two main roles have been discussed for accounting in hybrid settings: one of accountability for diverse goals and to diverse stakeholders, and one of management control to coordinate joint action and align individuals' behaviors. First, the production of accounts to report about the organizational actions and performance is particularly important in hybrid organizations because in settings in which public or social values mix with market ones, multiple and often conflicting goals and interests coexist. Therefore, accountability systems can be a valuable tool to balance all interests, but only if they are carefully designed. In hybrid organizations, the question of who is accountable for what and to whom is complicated (Andreus & Costa, 2014; Grossi & Thomasson, 2015). Hybrid organizations have at least dual goals, for example, social and financial, and they need to track performance on all their dimensions. Some scholars argue that the financial performance dimension, no matter what, should be prioritized because hybrids compete with other nonprofit, public, and private entities to attract funds, and the financial performance representation is instrumental for that to show the efforts and accomplishments of the entity (Torres & Pina, 2003; Epstein & McFarlan, 2011). Others argue that financial sustainability does not guarantee the achievement of the social mission *per se*, nor vice versa (Moore, 2000; Ebrahim et al., 2014), and that putting an emphasis on financial performance may entail the risk of mission drift in hybrid settings (Copes-take, 2007). Moreover, for the multiplicity of their stakeholders, accountability in hybrid organizations falls out of a simple principal-agent problem and needs to be secured upwards (to donors, elected politicians) and downwards (to citizens), in order to balance and accommodate their typical complexity (Ebrahim et al., 2014). Not surprisingly, scholars increasingly propose an integrated accountability model for hybrid organizations (Costa et al., 2011; Andreus & Costa, 2014), coupling three fundamental dimensions: measuring the resource use to communicate the ability to be sustainable, the social value created to communicate the fit with their mission, and the impact they have on society at large in carrying out their mission to obtain legitimacy from different stakeholders.

Second, accounting for hybridity is important as a control tool to orchestrate the complexity of hybrid organizations, such as to facilitate joint action between partners that have a diverse nature, diverse goals, values, and interests, and to try to align peoples' behavior to a newly introduced logic. Many hybrids are the result of different organizations that join each other in several ways, through hierarchies opening up to market, constituting agencies, private-public partnerships, networks, and other forms of collaborations (Hodges, 2012). This creates the need of forms of control between organizations, and scholars noted that planning, budgeting, and performance evaluation can be effective tools to create interdependencies of action and thus facilitate joint action between partners in interorganizational hybrids (Hopwood, 1996; Miller et al., 2008; Berry et al., 2009). Similarly, public and nonprofit organizations becoming more "managerialized" by NPM reforms or similar trends host various professionally developed decision-making principles, aims, and interests (Rautiainen et al., 2017). Management controls, such as the development of Key Performance Indicators, can be important tools to capture the complex multidimensional performance of these settings. However, these tools need to be adjusted to the hybrid nature of these new entities, and need to be considered against the legitimacy that they may—or may not—have for the different stakeholders, for them to be of relevance (Mättö et al.,

2020). More often than not, the problem here is that these controls tend to align peoples' behavior towards one dominant logic of the new hybrid setting (namely, market values of efficiency, productivity, etc. in NPM hybrids). Indeed, most of this research critically explores individuals' responses to the introduction of these forms of control, often finding unintended consequences, like individuals enacting practices to escape the complexity introduced (Dobija et al., 2019). The challenge is to carefully design control systems that are able to orient peoples' behavior consistently to the new market values but preserving the emphasis on the public or social values.

4 | THE HISTORICAL DEPTH OF HYBRIDITY

Most of this literature however overlooks that hybridity might have been a feature of many organizational phenomena in the ancient past too, and not only the result of rather contemporary trends. Only a few contributions acknowledge the historical depth of hybrid organizations, capturing part of the above-mentioned trajectories of increasing managerialization in the public or nonprofit sectors, albeit focusing mainly on recent decades. Carter and McKinlay's (2013) reconstruct the progressive incorporation of consultant-led market values in the BBC (1968–2003). Battilani and Zamagni's (2012) account for the managerial transformation of Italian cooperatives (1946–2010). And Herrero and Buckley (2020) report on the profit and nonprofit collaborations in fundraising for the arts in interwar Britain in 1919–1939.

A longer historical depth would render more variegated trajectories or even question the assumed direction of the mainstream trajectories of hybridity. Among the rare studies going in this direction, for example, Soydemir and Erçek (2020) showed how Ottoman agricultural credit cooperatives (1861–1888) represented unique hybrid forms blending state, community, and market logics into a single organizational configuration that diffused and then disappeared under the advent of a dominating state logic as the Ottoman society changed. Antonelli et al. (2017) found a coexisting hybrid socialist and capitalist nature in a 19th-century Italian company and reconstructed how the company adopted a dual accounting system to respond to its dual goal of profit distribution to shareholders and workers. Drawing on a case in the charity field in Renaissance Venice, Lusiani et al. (2019) argued that many organizations operate in a condition of established institutional complexity, where hybridity is an embedded feature of organizational action, even historically.

The place of history in institutional logics research, more generally, is a debated topic (Mutch, 2018). Institutional theorists use history as a contingency to explicate the immediate conditions for action (Thornton et al., 2012; Thornton & Ocasio, 1999), or methodologically, through historical event sequencing to examine institutional stability and change in different settings (Thornton et al., 2005). Historians, instead, address the temporal becoming of institutions, how they exert social influence over decades or centuries (Suddaby 2016), and therefore why some institutions become such (Mutch, 2018).

All in all, when studying an organizational form (e.g., hybrids), there is more need of employing a historical lens to better understand the constitution and evolution of phenomena, instead of viewing history merely as a moderator or a conditioning variable.

5 | METHODS

The goal of this paper is to explore how organizations managed their institutional complexity in the past and what place was there for accounting in this endeavor.

The empirical setting of our research is the Republic of Venice in the 14th–16th century. Like many European cities at that time, Venice had to face difficult and complex social problems related to the increase of poverty and mendicancy. The problem of poverty became particularly serious in Venice at the beginning of the 16th century, mainly because of the decrease of its economic and political power and the significant increase of poor immigrants from the

mainland and overseas possessions, as well as periodic conflicts against the Turks. This led to the rise and development of different types of charitable entities, overall resulting in a capillary welfare activity between public, private, and ecclesiastic initiatives.

We analyzed one case of organizing for social issues, the Ca' di Dio hospice (CDD hereinafter), selected among several social institutions active in Venice at that time (Pullan, 1971; Semi, 1983; Vio, 2004), serving different purposes, yet all oriented to the same grand goal of ensuring charitable services to the poor.

CDD was established in 1272 by a Franciscan friar, Fra' Lorenzo, as a result of a bequest of a Venetian citizen, to provide hospitality and care initially to pilgrims and after 1367 to poor Venetian women. By the mid-16th century, the CDD guests were about 24 and they were granted not only with spiritual support but also with accommodation to live in and monthly donations of food, money, firewood, and other provisions. In the mid-14th century, the hospice was placed under the authority of the Doge of Venice¹ (through *jus patronatus*, a specific form of privilege consisting in both protection and control of administrative practices) but still led by a Prior. The Prior, supported by own officers, had substantial managerial autonomy, despite being subject to a yearly public audit.

We selected this specific organization for three main reasons. First, it was an important reality in Venice, as demonstrated by the fact that, along with a few others, it enjoyed the protection of the Doge and was under his direct jurisdiction. Second, it represents an illustrative case of an institution operating within established institutional complexity and providing social services to a specific sector of the needy population (poor women). Finally, compared with other similar realities, a large number of documents survived over the centuries, offering rich archival sources for the case reconstruction.

The data collection and analysis were articulated in two main phases: (1) research on secondary sources (Pullan, 1971; Semi, 1983; Black & Farè, 1992; Ortalli, 2001; Vio, 2004), aimed at reconstructing the social context of Venice in the 16th century, mapping the types of entities engaged in social services provision and identifying an illustrative case study; (2) archival research on primary sources, especially board meeting deliberations, *promissioni ducali* (i.e., the oath of office sworn by the incoming Doge), balance sheets and other administrative documents stored at the Venice State Archive. The main sources have been retrieved from the fund *Cancellaria Inferiore, Archivio del Doge* (the archive of the Ducal chancellor's office) and from that of the St. Mark's Procurators (*Procuratori di San Marco, de supra, chiesa*), one of the most prestigious offices in Venice, dealing with the administration of St Mark's Basilica, the protection of orphans and the insane, as well as the execution of wills.

After identifying the case study and the related archival material, the following step consisted in transcribing and coding all pieces of evidence related to aspects of governance, economic management, accounting, and accountability practices of CDD, with emphasis on how these aspects were intertwined in a context of multiple logics. The most interesting sources are the Minor Council² deliberations, as they contain information about all relevant decisions in terms of administration of CDD economic resources, and they also allow to understand the type and degree of control exercised by the State over the main strategic decisions. Equally useful was the analysis of an account book in the form of a ledger (*Libro dei Conti*), stored in the fund of the St. Mark's Procurators. It records all transactions occurred between February 1544 and March 1546, for a total of 14 months according to the Venetian calendar, thus representing an interesting insight into how CDD operated and sustained itself. After first decoding and transcribing the handwriting, we entered the data into a spreadsheet, maintaining the original order of the annotations in the account book. In general, in all the transcripts, the abbreviations have been expanded but maintaining the original spelling, except for the words that were clearly misspelled or that could hinder interpretation of the text. The use of capital letters and punctuation has been adapted to modern rules. The following table shows all archival sources consulted.

6 | A HISTORICAL CASE OF "HYBRID" ORGANIZING FOR SOCIAL SERVICES

In this section, we reconstruct how CDD was working: what it was doing and for whom (Section 6.1), how it was organized and governed (Section 6.2), how it sustained itself (Section 6.3), and through which accountability system

(Section 6.4). Respectively, the analysis will render a picture of an organization operating, in today's words, with a "hybrid mission," a "hybrid governance," a "hybrid business model," and with a solid accounting system for the daily management of this small, but complex reality.

6.1 | The mission—devotional, social, and market logics entwined

CDD was founded within a devotional logic. In 1272, a Franciscan friar, Fra' Lorenzo, opened the CDD hospice for the will of a Venetian citizen, who left a bequest to provide hospitality to pilgrims on their way to Rome or the Holy Land. At that time, donating bequests or other forms of charity for devotional purposes was a widespread practice rooted in the Catholic culture.

Soon the devotional logic entwined with a social logic. A few decades later, the CDD mission shifted, turning to a social mission by State decision, in order to address a welfare problem, that is, poverty alleviation, which had become an emergency issue for the Republic of Venice. In 1367, by order of the Great Council, CDD became a hospice for the hospitality and care of "poor and honest women." What "poor and honest" meant was specified much later by a Great Council resolution (1623) stating that, to be hosted, women were required to be noble or natural-born Venetian citizens, unmarried, over 30 years old, and in conditions of poverty.³ These women were given accommodation (they had to live in a single room, each with a fireplace, so that they could lead a somewhat independent life), monetary donations (one ducat each), food (particularly flour), and firewood, which had to be guaranteed to them monthly. They were also offered medical care, as CDD offered a doctor (*medico fisico*), medicines provisions and, in case of a women's illness or infirmity, also nursing services until they recovered.⁴ Despite this shift in the mission, the devotional logic remained: the poor women were also provided with spiritual support and a priest to celebrate Mass at least three times a week was part of the staff of CDD.

The devotional and social logics were also entwined with a market one. CDD was financially independent from the Republic. It administered land and properties, which were its main source of revenue with which it provided for care and hospitality to the poor women, its core mission.

At that time, mundane and spiritual care were often provided in combination; therefore, it was common that a social institution could run profitable business activities while providing social and spiritual care to its beneficiaries (Silber, 1995; Cordery, 2015; Moggi et al., 2016; Lusiani et al., 2018). For example, in June 1556, in consequence of a substantial increase in CDD surplus, the Great Council decided that CDD would reinvest it in the building of new rooms to accommodate a growing number of poor women, in proportion to the surplus increase ("according to the quality of the surplus"⁵). The number thus doubled from an initial 24 to 48 in the late 16th century. In this excerpt, we see the effects of CDD commercial business from its land and property management (the surplus) and the State intervention in deciding about how to use that surplus for welfare purposes (to expand the capacity of welcoming new needy hosts). While we cannot attest that no tensions arouse in the mind of CDD administrators in these cases, we can certainly affirm that there is no trace of administrators resisting decrees in the documents recording this and similar decisions.⁶ What today is welcomed as a novelty—that market and social goals can coexist—coming with inevitable conflicts, seems instead to be a rooted feature in how society has organized itself since the far past for grand challenges, like poverty reduction. Also, that the State retained the right to make these decisions on resource usage, without financing the entity, sounds odd today, but attests to the fact that a distinction between the public, social, devotional, and private business spheres was blurred.

6.2 | The governance—managerial autonomy, but within public control

In the 16th century, CDD underwent a transition from the ecclesiastical jurisdiction to the public jurisdiction (paralleling its shift in mission, from only devotional, to social too). This implied special protection by the State, which provided CDD with managerial autonomy and State control at the same time.

The transition: CDD was originally led by Franciscan friars and independent of control by the Republic of Venice. Yet, after an arson attempt on the neighboring Arsenal by a group of Genoese friars accommodated in the hospice, in the mid-16th-century CDD was officially placed under the authority of the Doge. It thus obtained the *jus patronatus*, a specific form of privilege consisting in both protection and control of administrative practices.

Managerial autonomy: CDD was administered by a Prior, who ran the CDD hospitality and care services and business (land and real estate management), as well as the attached church. In one of the CDD earliest documents (1348), the Doge Andrea Dandolo asked the Prior to take responsibility for the hospice's administration and its assets, holding him personally responsible to generate revenues to operate the institution. The Prior was at the top of the hierarchical structure and hired his staff to run the institution. Namely, this included two management assistants, called *fattori*: one of them was mainly responsible for keeping accounting records and helping the Prior with general administrative tasks; the other, called *fattore "alle cose de fora"* (translated literally, the person "handling issues related to the regions outside the city"), was charged with organizing the supply of food—such as wheat, wine, meat, and so on.—to the poor women hosted in the hospice. The staff also included a doctor, a priest, a chaplain, a housekeeper, one or more assistants dealing with daily errands and maintenance work, and, occasionally, a baker, who provided bread to the poor when not able to cook for themselves. Late 16th-century archival documents⁷ also attest to the presence of a *rasonato et contista*, a specific type of bookkeeper, and an *advocato et solecitadore* (literally "lawyer and credit collector"), who dealt with judicial issues and the recovery of credits.

As above stated, despite this managerial autonomy, CDD was set under tight public control, that took the form of election of the Prior, control over the mission and main strategic decisions, and control over the use of resources. Indeed, the Prior was elected for a life mandate by the Doge and the Minor Council. As per the mission, we already mentioned that the shift in CDD original mission (from hospitality to pilgrims to hospitality and care to poor Venetian women) was imposed by Doge decision directly. Moreover, any decision regarding the sale, lease, transfer or exchange of the CDD assets (movable and real properties) had first to be discussed before the Council (as attested by the document drawn up by the Doge Andrea Dandolo, 1348⁸). Later, upon a 1556 decree by the Great Council intended to "reform the Priory," it was stated that, once the Prior's salary was paid (300 ducats), any profits obtained had to be used to expand the hospice and gradually increase the number of poor women housed (not for the Prior's personal expenses). This can be viewed as a form of nonprofit-distributing constraint imposed on the entity by the State.

Most notably, the public control on CDD was exerted over the use of resources: the 1348 document by the Doge Andrea Dandolo⁹ attests that the Prior was required to annually report on "whatever is administrated and spent" and to make an inventory of all movables and real properties owned by CDD from the time of his election. He was also responsible for presenting a copy of the document to the Minor Council, so that the situation of the hospice was always updated. In a deliberation of 1548, the Doge Francesco Donato refers to a further important element of control. He states the need to "review the accounts of the Prior's administration." An auditor was appointed for this task: "the Excellent Doctor and citizen ser Antonio Zucholo [...] very loyal and upstanding man." He was required to make sure "that every year the Prior in charge carefully accounted for all revenues and expenses, and for the general administration of the Priory."¹⁰ This was reinforced by the already mentioned 1556 "reform of the Priory," that explicitly stated that the Prior had to report any income and expenses directly to the Doge and the Council. In the following years, almost every Doge in office restated the importance of annually verifying the administration of CDD.¹¹ The public control over resources was actually in place, as we have evidence of sanctions whenever the directives were not met. For example, during the mandate of the Doge Marino Grimani, many disorders in managing CDD occurred, mainly concerning "its income as well as the usual donation of alms to the poor women."¹² This situation required Doge intervention. With a resolution in 1595,¹³ the Minor Council ordered that every lease agreement for buildings and properties stipulated so far had to be cancelled within four months and the properties re-rented at public auction to the highest bidder. In addition, the Prior was not only required to present the report of his administration every year during the Easter period, but he was also obliged to deposit into the bank any profits gained, after payment of his salary and all necessary expenses for the maintenance of the poor. The decree also stated that the Prior could not sell

anything on credit, “so that he will not find any excuse not to make a deposit every year.” He could just accept payments in cash, reporting the names of the buyers into the account books.

This tight public control on an entity that was otherwise autonomous in securing its own resources with its earned income, thus not being financially dependent on the State, did not always come without tensions. For example, in a detailed report on the work of the Prior Alvise Balbi, dated 1597, the auditor analyzed the content of the most relevant Ducal deliberations promulgated year by year and compared it with what had been performed by the Prior. He found a situation of negligence and default. In particular, the auditor justified the difficulty of carrying out his task because the Prior did not allow him to access the account books. He observed that “one cannot see what the Prior does not want to show the bookkeeper (*quadernier*) who needs [to know the money spent and earned] to carefully keep the accounting.” Indeed, “it seems that the Prior is mocking all of us.”¹⁴

Finally, the Senate too imposed its control over the hospice. In 1561, a new magistracy called *Provveditori sopra ospedali e luoghi pii* (literally, Superintendents over hospices and charitable institutions) was created. The *Provveditori* were tasked with verifying that the bequests donated to the several charities in Venice were used in the manner and to the extent expressed by the wills. Two years later, the Senate decreed that all hospitals and charities of the city (including CDD) would draw up, within 2 months, a register containing “all the writings and wills pertinent to that hospital or charity, in which are described all houses owned and located in Venice and outside (if present) and how much they actually make. The same is to be done for all the estates and lands outside the city, specifying the number of fields, how much they are rented for, now and for the future to come [...]”¹⁵ This register had to be kept by the Priors/administrators within the institutes and a copy presented to the office of the *Provveditori* to avoid any possible fraud or loss.

Taken all this evidence together, it is clear that the Priors were thus given wide responsibility over running the hospice and its related business activities, managing its resources and hiring the adequate personnel, but their work was kept under tight scrutiny by the Doge administration. This arrangement created some frictions at times between Priors’ degree of autonomy and State control (see the above excerpt about one Prior refusing to show the account books to the State auditor), but, despite few anecdotal instances, CDD was administered in this way for several centuries. It should be noted that being a *jus patronatus* was a high privilege, as it meant importance and protection, hence survival, for the institution, although this clearly came with ties.

6.3 | The “business model”—commercial income for social outcome

Through the analysis of the account book of CDD from February 1544 to March 1546 (Venetian calendar) and other administrative documents, including several decrees of the major governing bodies of the Republic of Venice, we are able to outline how CDD operated and sustained itself, that is, its “business model.”

There is evidence that CDD owned land and properties in the mainland, and operated some farming and real estate businesses, which generated both goods and financial resources for the welfare provision for the poor women, and which were in part sold on the market.

The resources to carry out the charitable activities came primarily from commercial income, in the form of (a) real estate and land rents, and (b) sales of part of the harvest grown and collected in the estates outside Venice. The ledger 1544–1546 (Table 2) reports the amounts of these inflows for that year: that year CDD generated 80 ducats from rents from tenants, accounting for almost 10% of its income, and 740 ducats approximately from timber sales, accounting for above 90% of total income. With this commercial income alone CDD was able to sustain its expenditures (800 ducats overall) for the provision of its social service to the poor women. As displayed in Table 2, these resources were used for: (a) employee salaries; (b) the purchase of wine, daily food, and other gifts during feast days (“*regalie*”) for the women in the hospice; (c) the donation of a ducat to every woman in the hospice each month; (d) medicines; (e) renovation/reconstruction costs of the building and rooms; (f) potential court costs; (g) duties (especially for wine); (h) other expenditures.

TABLE 1 Primary sources from State Archive of Venice (ASVe)

Fondo	Busta / Registro	Fascicolo
Cancelleria inferiore, Archivio del Doge	Busta 211	a. Decreti con copia di documenti (1580–1793)
		c. Possessioni e vendite (1647–1746)
		d. Vendite alla Ca' de Dio (1595–1732)
		e. Costituzioni (1527)
		b. Amministrazione dei beni (con copie di documenti dal XVI al XVII sec.)
	Busta 213	c. Supplica e carte relative alle decime del clero. Decreto del Senato. Spese della Ca' de Dio. Ampliamento della Chiesa. Spese a Mestre e migliori. Esame dei testimoni. Amministrazione (1457–1559)
Busta 264	d. Amministrazione dei beni (1501–1555)	
	e. Terminazioni dei Dieci Savi alle decime in Rialto	
		f. Amministrazione dei beni, nuove acquisizioni, processi, assegnazione delle camere (1587–1804)
	Registro 158: Promissioni del Doge Alvise Mocenigo	
Procuratori di S. Marco, de supra (chiesa, atti)	Busta 109	b. Registro amministrazione

TABLE 2 Ca' di Dio income and expenditure 1544–1546 – Authors' elaboration from the original ledger

	Feb 1544			Mar 1545			Apr 1545			May 1545			Feb 1546			Mar 1546			TOTAL PER ITEM			%	
	D	L	S	D	L	S	D	L	S	D	L	S	D	L	S	D	L	S	D	L	S		
INCOME:																							
Rents from tenants	0	7	0	0	0	3	16	4	5	6	7	5	12	2	4	6	10	1	14	80	4	5	9.8%
Timber sale	300	0	0							50	0	0							739	2	5		90.2%
Alms and charitable bequests	n.a.																						
TOTAL INCOME (adjusted*)	300	7	0	0	3	16	4	5	6	5	6	57	5	12	4	6	10	1	14	820	0	6	
EXPENDITURES:																							
Supplemental food provision (for the women & the Priory)	7	4	5														7	5	6	21	1	16	2.6%
Wine purchase (for the women)	10	2	10	12	2	17	12	3	0	11	3	3	3	10	1	15	11	0	14	162	0	0	20.3%
Firewood purchase				0	3	2								0	1	11				11	3	2	1.4%
Monthly money donation (to the women)	11	1	0	14	0	7	9	1	13	9	3	6	6	9	1	13	12	5	18	140	1	2	17.5%
Prior's expenses (e.g. clothes)				5	0	7													16	0	7		2%
Employee salaries/occasional porter services	4	1	4	7	0	0	8	0	0	2	2	2	26	14	0	0	10	0	0	151	3	13	18.9%

(Continues)

Clearly, CDD commercial activities were at the service of enhancing its social mission. In general, in the second half of the 16th century, the revenue increased. This led to a series of deliberations aimed at enlarging the number of bedrooms to host more women. In addition to the above-mentioned decree by the Great Council (1556), in 1570, the Minor Council ordered that “all the inflows coming from the forests located nearby Mestre [...] must now be used to build ten new rooms, which will be similar to the other 24 already there. These rooms should be allocated to ten poor women under the same conditions in which the other 24 are living now.”¹⁶ It continues, declaring that “if more surplus is generated, after all expenses are covered, this should be used to build more rooms until all financial resources are exhausted.”¹⁷ By 1576, the construction of the 10 rooms had already been completed. Due to the high demand from needy women, the Doge Alvise Mocenigo decided to further increase the number of women to 34 by converting the rented houses in the nearby parishes into new accommodation for free (“amore dei”). The last investment was made in 1580 by the Doge Nicolò Da Ponte, who ordered the construction of 12 rooms for 12 poor women, to which the following Doge Pasquale Cicogna assigned two more bringing the total to 48.¹⁸

Besides that, the resources also came from charitable income (alms and charitable bequests of Venetian nobles and citizens). Venetian nobles and citizens used to donate part of their wealth to the poor and the entities that assisted them. In fact, as a result of the acquired status of *jus patronatus*, the hospice increasingly grew in importance and obtained many more bequests and alms. The Prior also had to take care of the poor, so that “the devotion of the faithful can grow, that is what brings alms to the hospice.”¹⁹ Regrettably, this charitable income was not reported in the account books. However, as we saw from the 1544–1546 ledger, CDD was financially sustainable with its earned income alone, anyway.

All in all, CDD sustained itself mainly through the commercial income deriving from its profitable activities (rents, farming, sales of farming goods), and wholly destined to the social outcome of welfare creation, with no evidence of conflict in income distribution.

6.4 | Accounting as an established practice

Several documents show that CDD paid particular attention to accounting, although the data collected are sometimes fragmented and incomplete.

First, there is evidence that CDD relied on a meticulous bookkeeping activity for its daily administration, mastering a simplified form of the double-entry method, as shown by the ledger (*Libro dei Conti*) that survived.²⁰ It is structured following the “Venetian method”—namely, the two sections *die dar* (shall give) and *die aver* (shall have) are kept separate on the two opposite pages. The entries are posted in chronological order and grouped by accounts, including the cash account, the hospital expenses account, various personal accounts, inanimate accounts for flour, wine, wood, and so on. For each entry made in one account, an equal and opposite “contra entry” is made in another account, reporting the same amount and the same date, followed by the description of the transaction, with the related monetary amount expressed in ducats, *lire*, *soldi*, and *denari di piccoli*. In addition to the ledger, there is also evidence of another important account book: the memorandum (the term used is *vachetta*), in which presumably the bookkeeper had to write down all daily transactions, small or big, specifying who took note of it, where the transaction took place and how the payment was made. The original version has not survived, but a smaller book displaying the expenses copied from the memorandum from 1 February 1544 to the end of March 1546²¹ is attached to the account book.

Second, the ledger shows some peculiar aspects. For instance, there is evidence of accounts recording quantities of flour, wine, and wood, instead of money. All the products were periodically sent to the women hosted at CDD and it was essential to track these movements too. Similarly, the account for wine shows only zero value columns, thus demonstrating the importance of recording the no-distribution of goods as much as their allocation. What emerges is that bookkeeping was used to record even nonfinancial items, being likely something more related to stewardship than financial reporting only.

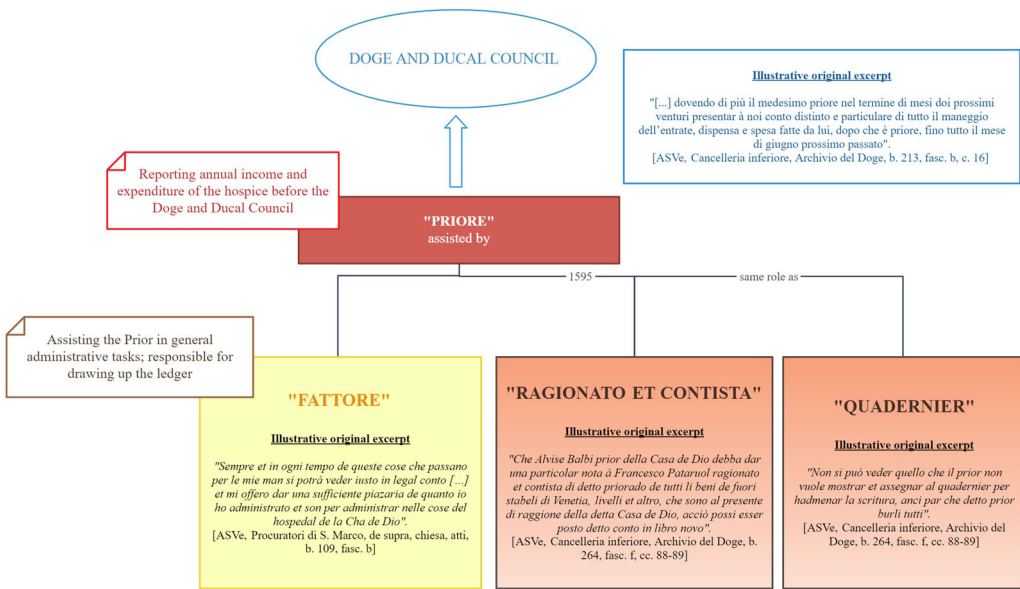


FIGURE 1 Accounting and accountability practices at CDD [Colour figure can be viewed at wileyonlinelibrary.com]

Third, there is evidence that CDD had dedicated individuals assigned to the task of bookkeeping. In the mid-16th century, the person in charge of managing the accounts was the *fattore* (factor). He was appointed to assist the Prior in general administrative tasks and particularly to keep the hospice's account books in order, as it appears in the header of the *Libro dei Conti*: "I, Zuanbatista de Zorzi, responsible for keeping the accounts as a factor of the CDD hospice [...]." ²² In another document, the same person also states that he wishes to prove his reliability and transparency in managing the accounts of CDD, therefore: "always and at any time it will be possible to verify my administration and anything that passes through my hands [...] and I offer guarantees for all I will have to administer regarding the CDD hospice." ²³ Other accounting roles are mentioned in a late 16th-century document. ²⁴ Specifically, the Prior was invited to collaborate with "Francesco Pataruol, ragioniato and contista" (literally, "accountant, skilled in calculation"). This is the first evidence of a different way to define the role of the bookkeeper, which also demonstrates that the Prior and the accountant worked closely together. In another passage of the same document, also the role of *quadernier* is mentioned, with similar tasks as the *ragionato et contista*. The Prior was expected to show the *quadernier* all expenditures and income, so that the latter could transfer the single entries to the double-entry ledger. Despite the ambiguity between the different accounting roles, with tasks often interconnected, it appears that attention was paid to professionalizing and qualifying them.

Accounting at CDD was undoubtedly performed for accountability to the State: as already mentioned, the Prior was required to report annual income and expenditure of the hospice before the Doge and Minor Council ²⁵ (upper part in Figure 1), and, as we saw, the factor himself emphasized the will to guarantee full transparency for its administration. But the accuracy of accounting tools for the daily administration (the double-entry ledger, the memorandum to register all transactions and related notes, the double-entry recording of the nonfinancial items), coupled with the employment of increasingly qualified professionals in charge of the entity's bookkeeping (lower part in Figure 1), suggests that accounting was a solid practice in use at CDD for the meticulous daily management of the hospice activities between its commercial businesses and social mission, beside the public accountability requirement altogether.

7 | DISCUSSION AND CONCLUSION

Extant literature mainly regards hybrid organizations as a contemporary organizational phenomenon pursuing a combination of two or more institutional logics (Miller et al., 2008; Battilana & Lee, 2014; Thomasson & Kristoferson, 2020). Examples of hybrid organizations are private for-profit firms that embrace a strong concern for social and environmental issues or public and social entities developing an orientation toward efficiency and customer satisfaction. Hybrid organizations, thus, are mainly portrayed as entities where differentiated and potentially conflicting goals and values coexist, producing tensions and leading to organizational practices such as decoupling, compartmentalization and selective coupling (Greenwood et al., 2011; Dunn & Jones, 2010; Pache & Santos, 2013). But what if not?

7.1 | Revisiting hybridization trajectories: de facto “hybrids” from the far past

The evidence presented in this paper illustrates how CDD, a hospice for poor women in 14th–16th-century Venice, operating at the crossroads of devotional and social logics, was autonomously administered and self-financed through commercial income, but subject to the public control of the Republic of Venice (the State). In this complex institutional configuration, as expected, the coexistence of multiple logics is retrievable: the devotional logic that inspired the founder and that remained intense in the subsequent centuries; the social logic imposed by State order in the endeavor of alleviating the poverty emergency of the 14th-century Venice; the commercial logic that CDD developed to sustain its charitable and devotional activities, but also to meet the demands of public powers. The governance of CDD was similarly composite. We found evidence of autonomous, private-like administration—as the Prior was responsible for income and expenditures, administering the business, hiring staff, and so on—but the activities were also subject to tight public control. The Prior was elected by the Doge, and any major decision concerning CDD's assets had to be approved by the State. CDD, moreover, had to report annually on what was administered and spent, and the compliance of its activities with Ducal deliberations was subject to independent auditing.

Feeding back to the mobilized literature on hybrid organizations, we can affirm that we find hybridity *de facto* in the past, if by hybridity we mean an organizational arrangement mixing different spheres (in this case: commercial businesses with social care and with public service, but without a whole public or private nature). In other words, the dual or even multiple mission, the dual governance and its commercial business at the service of social goals came as “the normal” at CDD (and in similar charitable activities at that time), as if “hybridity” were the rule. This reinforces the evidence of pre-existing hybrids from the scant extant literature on hybrid organizations in historical perspective (Antonelli et al., 2017; Lusiani et al., 2019). Moreover, we find that these historical forms of “hybrid” organizing were not the endpoint of trajectories from commercial to social (Austin et al., 2006; Battilana et al., 2012; Haigh & Hoffman, 2014), or from social to market (Reay & Hinnings, 2005; Christensen & Laegreid, 2011; Ebrahim et al., 2014): social care was organized in between different spheres from its birth. This echoes Soydemir and Erçek's (2020) finding of a counter trajectory going from a blurred form of market, State, and community cooperation to one of exclusive State jurisdiction in 19th-century Ottoman cooperatives. Therefore, we believe that a longer historical depth is useful in hybrid organizations research to revisit the very idea of the length, the shape, and the directions of the trajectories of hybridity.

7.2 | Overcoming the assumption of conflicting logics

In our study, we found limited documentary evidence that these multiple logics and the composite governance produced tensions. The mission was unproblematically composite (devotional, social, and commercial together) and the entity was unproblematically relying on commercial income for a social outcome. The only trace of friction can be

found—and only limitedly—in the coexisting conditions of financial autonomy and tight State control nevertheless (recall the case of the Prior refusing to let the auditor access the entity's account books). It should be understood that CDD was contributing, among many other social entities, to the solution of social problems of the State, and this tie to the State, although absorbing resources and limiting its freedom, created the conditions for its very existence. The State relied on CDD's (and many other social entities') contribution and in turn provided protection, legitimacy, and helped in attracting alms. The commercial activity was seemingly performed in a very unproblematic way creating economic income to sustain social expenditures and social value creation. What emerges is more a situation of reciprocal dependence (between the entity and the State, the economic and the social value) than of compromise. In an epoch when the modern firm was still unknown as well as the public provision of social and welfare services, CDD as other institutions of that time, operated in social service provision as if it was a genus on its own that existed between the State, the market, the community, and the Church.

As we know, this particular arrangement of multiple logics is seen as peculiar or expected to come with conflicts today (Perkmann et al., 2019; Smets et al., 2015; Jay, 2013). Instead, compared with our more contemporary sensitivity, this blend of public, social, devotional, and private elements seemed to come as a general practice back then and in that context. Arguably, then, duality or even multiplicity might not necessarily have to come with disagreement. We can posit that the contemporary idea of hybrid organizations as a mix of two pure forms coming with tensions is due to the pervasive but historically limited experience of dualisms that dominate the contemporary economy: private versus public, market versus society, profit versus nonprofit. The evidence presented in this paper suggests that, on a longer-term perspective, it was normal that organizations existed in the space between the State, the market, the community, and the Church. The neat distinction between private and public businesses, market and social interests, and profit and nonprofit is arguably a modern phenomenon.

7.3 | Accounting for the day-to-day

CDD as a de facto "hybrid" was already back then accountable for its financial performance, but not primarily in terms of results: profit and loss statements were not contained in its books; what was meticulously pursued through bookkeeping was the transparency over the use of resources (both financial and nonfinancial items) throughout the year. Accounting at CDD seemingly served the need of keeping track of all transactions even in a nonmarket context, for example, how financial and nonfinancial resources were generated and employed for the social outcomes of hospitality and care to the poor. In other words, an attention for resources was strongly there, but without the more contemporary "obsession" for performance, which would have been simply meaningless in CDD nonmarket context.

This relates to the debate on accounting for hybridity ("accountability for what? Financial and/or nonfinancial aspects?"—Torres & Pina, 2003; Hodges, 2012; Moore, 2000). The fact that at CDD the financial aspect was prominent, but in terms of transparency over the employment of financial resources, rather than on which financial results were achieved, can be an important lesson for today's hybrids too: yearly financial statements are nonetheless important even for a social mission, but it is most important to understand and account for what resources are used and how. Like that, if we avoid a "performance obsession," being accountable for financial resources is not detrimental to the social mission at all, because it is about transparency and good stewardship that, on the contrary, may even be nurturing the social mission.

Referring then to the debate on to whom hybrid organizations should be accountable (Ebrahim et al., 2014; Costa et al., 2011; Gebreiter & Hidayah, 2019), we can say that CDD was a case of accountability exclusively to the State, which was not even a donor, but a sort of "protector." Evidence from other studies in charities in the same context shows that accountability to donors was important too (Moggi et al., 2016; Lusiani et al., 2018). Being accountable to citizens or other stakeholders was less of an issue back then.

Moreover, relating to the debate on the value of accounting for control purposes in hybrids (Miller et al., 2008; Rautiainen et al., 2017; Parker, 2013), we may say that the gritty attention for double-entry bookkeeping found at CDD

to keep track of actions and decisions taken looked like a form of internal control to responsabilize decision makers' behavior in the day-to-day administration. If this system was in place just for a simple entity like this, it is presumable that, should the entity have been much larger and complex, the accounting system would have worked as an important control tool for coordination purposes as well.

In summary, in the case of CDD, we did not find any evidence of usage of accounting for balancing tensions between different stakeholders or different goals (Andreus & Costa, 2014), nor as a control system to orchestrate interorganizational action or orient individuals' behavior to one or more of the entity's goals (Miller et al., 2008; Grossi et al., 2019), which are the main roles of accounting for hybridity highlighted by the literature. The stakeholders involved appeared to share a common view on CDD basic mission: to preserve its resources and use them wisely, in order to sustain its social and devotional activities in the long term. If we, as we suggest in this case, look at hybrids not as a compromise, not as the result of the mixture of two distinctive institutions, but as something original, and originally complex, to respond to complex challenges, then accounting itself assumes a different role: not as a tool of the private for-profit firm adapted (imperfectly) to other entities, but as a calculative technique perfectly suiting a nonmarket setting for its daily administration.

8 | CONCLUSION

The contribution of this paper is threefold. First, we provide historical evidence challenging the common idea that the so-called "hybrid organizations" are a contemporary phenomenon only. CDD operated at the intersection of the market, the social services and the State much before the institutions that we today call firm, nonprofit organizations and public services came into existence. Second, our evidence questions the assumption that "hybrid" organizing is associated with dualities and with tensions. We suggest that the term "hybrid" itself is not neutral as it entails the combination of elements of pure organizational forms rather than a linear trajectory towards a new organizational form to address new needs. We believe that it would be useful to go beyond the concept of hybrid organization, and the past teaches us that it is possible. Third, we show that the main role of accounting in this context was not to address tensions nor grant accountability to multiple stakeholders, but to ensure good stewardship in complex and often difficult situations. Since resources were scarce and the needs were high, accounts had to be well kept, by professionalized figures and within sound accountability systems, not only to be transparent with stakeholders, but first and foremost to secure the good everyday management of the institution. This too, we believe, is an apparently trivial, but important lesson for any contemporary "hybrid" organization too.

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Notes

- ¹ The Doge was the highest official of the Republic of Venice and head of all government institutions. In the performance of his duties, he was always flanked by the Minor Council. For example, he could open his personal correspondence and discuss hearings only in the presence of at least four Ducal councillors.
- ² The Minor Council, or Ducal Council, was the authority supervising the actions of the Doge with power of veto. Together with the three leaders of the Fourty (or *Quarantia*), the Doge and Minor Council constituted the *Serenissima Signoria*, the supreme representative body of the Republic of Venice.
- ³ ASVe, Cancelleria inferiore, Archivio del Doge, b. 211, fasc. a: *Decreti*.
- ⁴ See the *promissione* of the Doge Andrea Gritti, dated 1527, and the deliberation of the Doge Francesco Donato, dated 1548: ASVe, Cancelleria inferiore, Archivio del Doge, b. 211, fasc. e: *Costituzioni*.
- ⁵ The original excerpt is: "secondo la qualità del soprabondante." ASVe, Cancelleria inferiore, Archivio del Doge, b. 211, fasc. a: *Decreti*.
- ⁶ Legal disputes and official complaints were not uncommon, thus we expect that we would have found archival evidence in this sense, should this or similar decisions have created conflicts.

- ⁷ See for instance: ASVe, Cancelleria inferiore, Archivio del Doge, b. 264, fasc. f, c. 83: *Amministrazione dei beni, nuove acquisizioni, processi, assegnazione delle camere.*
- ⁸ ASVe, Cancelleria inferiore, Archivio del Doge, b. 213, fasc. b, c. 28: *Amministrazione dei beni.*
- ⁹ *Ibidem.*
- ¹⁰ ASVe, Cancelleria inferiore, Archivio del Doge, b. 211, fasc. e: *Costituzioni.* The original excerpt is: "L'Eccellente Dottor et prudente cittadino ser Antonio Zucholo [...] huomo fidelissimo et integerimo, il qual sia tenuto far che ogni anno gli sia datto dal presente priore destinto et particular conto, così de tutte le entrate, come de ogni spesa, et di qualunque administratione pertinente al detto priorato."
- ¹¹ See for example: in 1556, the deliberation of the Doge Lorenzo Priuli; in 1570, the *promissione* and deliberation of the Doge Alvise Mocenigo; in 1580, the deliberation of the Doge Nicolò Da Ponte; in 1595, the deliberation of the Doge Marino Grimani.
- ¹² ASVe, Cancelleria Inferiore, Archivio del Doge, b. 211: "Termination del Serenissimo Grimani intorno le entrate della Ca' di Dio", dated August 2nd, 1595.
- ¹³ *Ibidem.*
- ¹⁴ ASVe, Cancelleria inferiore, Archivio del Doge, b. 264, fasc. f: *Amministrazione dei beni.* The original excerpt is: "Non si può veder quello che il prior non vuole mostrar et assegnar al quadernier per hadmenar la scrittura, anzi par che detto prior burli tutti".
- ¹⁵ ASVe, Cancelleria inferiore, Archivio del Doge, b. 264, fasc. E. The original excerpt is: "[...] tutti li instrumenti, scritte et testamenti, pertinenti a quell'hospital et luogo pio che haverà in governo, nel qual siano etiam descritte tutte le case (se ne haveranno li hospitali) poste in questa città, et nel Dogado, et dove si ritrovano, et quanto rendano di fatto, et secondo che potessero crescer i fitti, così di tempo in tempo catastar l'accrescimento di essi. Il simile sia fatto di tutte le possessioni et terre di fuori, et quanto paghino di fitto con il numero de campi et tutti li suoi confini et confinanti, secondo che per tempora saranno [...]."
- ¹⁶ ASVe, Cancelleria inferiore, Archivio del Doge, b. 211, fasc. a: *Decreti.* The original excerpt is: "Tutte le intrade che si caveranno de tutti li boschi posti in Mestrina [...] siano per adesso applicate alla fabrica di diese stantie, le qual siano in tutto e per tutto simile alle altre 24 che hora son costrutte, da esser datte per noi a diese povere donne a quel medesimo modo et a quelle istesse conditioni che sono le altre 24 habitate al presente in ditto loco."
- ¹⁷ *Ibidem.* The original excerpt is: "Se delle altre intrade del ditto hospedal, oltre queste delli boschi, fatte tutte le spese necessarie, avanzasse qualche quantità de denari, quella volemo sia applicata alla fabrica sopraditta fino alla sua total expeditione."
- ¹⁸ ASVe, Cancelleria inferiore, Archivio del Doge, b. 264, fasc. c, cc. 13-14: *Supplica e carte relative alle decime del clero.*
- ¹⁹ The original excerpt is: "[...] acciò che la devotion de fedeli cresca, i quali danno queste ellemosine." ASVe, Cancelleria inferiore, Archivio del Doge, b. 211, fasc. e: *Costituzioni.*
- ²⁰ ASVe, Procuratori di S. Marco, de supra, chiesa, atti, b. 109, fasc. b: *Registro amministrazione.*
- ²¹ The original excerpt is: "Spese copiate da la vachetta da di primo febraro 1544 fin tuto marzo 1546."
- ²² The original sentence is: "Conto de mi Zuanbatista de Zorzi come fator de l'ospedal et priorado della Casa de Dio."
- ²³ The original excerpt is: "[...] sempre et in ogni tempo de queste cose che passano per le mie man si potrà veder iusto in legal conto [...] et mi offero dar una sufficiente piazzaria de quanto io ho administrato et son per administrar nelle cose del hospedal de la cha de Dio" (ASVe, Procuratori di S. Marco, de supra, chiesa, atti, b. 109, fasc. b: *Registro amministrazione.*)
- ²⁴ ASVe, Cancelleria inferiore, Archivio del Doge, b. 264, fasc. f, cc. 88-89: *Amministrazione dei beni, nuove acquisizioni, processi, assegnazione delle camere.*
- ²⁵ See for example: ASVe, Cancelleria inferiore, Archivio del Doge, reg. 158, c. 38: *Promissioni del Doge Alvise Mocenigo.*

DATA AVAILABILITY STATEMENT

Reproduction of the data that support the findings of this study is available on request from the corresponding author. The original data are publicly available at the Venice State Archive.

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