

# Ideals-based accountability through history: the case of an Italian glass-maker's family business

Ideals-based  
accountability

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## Abstract

**Purpose** – This paper aims at exploring the historical roots of ideals-based accountability (IBA) in a family business of the past. It examines the narrative accounts of the history of an Italian long-lived family business written by one of its latest business owners to determine how and to what extent it was used to discharge a more ethical form of accountability.

**Design/methodology/approach** – An extensive thematic analysis informed on the conceptual framework of IBA is conducted on the unpublished manuscript by Angelo Barovier, the oldest leader of the Barovier's family business.

**Findings** – The retrospective narrative served the family owner as a means for IBA, unveiling to the present and future generations of family owners the values and ideals that had motivated the ancestors to sustain the family business throughout the centuries despite the financial performance or the adversities.

**Research limitations/implications** – This paper reveals the historical roots of IBA as grounded in family business historical narratives. It contributes to management and family business history by showing the historical relevance of ideals and values for the development and sustainment of a family business.

**Practical implications** – This study opens to a larger application of IBA also in contemporary businesses, as a tool to foster and disseminate a more ethical form of accountability and to a further extent support the construction of a more ethical society.

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**Originality/value** – This paper connects the newly developed IBA framework, conceived for family businesses, to a management history perspective showing its potential for the intergenerational transmission of business culture.

**Keywords** Ideals-based accountability, Management history, Family business, Values

**Paper type** Research paper

## Introduction

Representing the prevalence of the world's companies, families businesses play an important role in economic growth in many countries worldwide (Le Breton-Miller and Miller, 2018; Miller and Le Breton-Miller, 2005). Family businesses' ability to flourish despite the global capitalism seems related to their "sense of ownership" overcoming "short-termism" and "agency problems," with owners working for ensuring the endurance of the company and for accomplishing firms' values (Basly and Saunier, 2020; Miller and Le Breton-Miller, 2005; Le Breton-Miller and Miller, 2018; Fletcher *et al.*, 2012; Parada *et al.*, 2019). The close interconnection among the senses of business, family, community and ethics is beneficial for both the business owners and the external stakeholders, thereby reducing the need for formal accountability (Marqués *et al.*, 2014; Sasaki *et al.*, 2020).

While the accounting and management literature has generally detected the need for accountability between a business and its various stakeholders, as the natural result of "the giving and demanding of reasons for conduct" (Roberts and Scapens, 1985, p. 447), in the context of long-standing family businesses, a less conventional form of accountability has been discovered (Le Breton-Miller and Miller, 2020). Different from traditional forms of accountability, which aim to address agency problems and improve a business's legitimacy, this mode of accountability is known as "ideals-based accountability" (hereafter IBA), and it is found to develop in contexts where personal ideals and values of the business founder (or family) are more relevant than hierarchical relations for the success of the business. The IBA model has been successfully applied to five different contemporary family businesses (Le Breton-Miller and Miller, 2020), thereby demonstrating the different drivers of family businesses' accountability. However, family businesses have a long historical tradition and their ideals and values are usually inherited from the business founder and passed down along the family line. While the IBA has been investigated as a contemporary practice, it may be rooted in the past and may have developed along with the family business history. Thus, if applied to family businesses of the past, the IBA model may help reveal the ideals and values that motivated the business owner and the following generations to sustain their endeavours, as well as how they have changed in time. Thus, the present work aims at exploring the IBA in a historical perspective to inform future research and practice, by investigating the narrative account about an Italian long-lived family business of glassmakers, as drafted by its oldest business owner. In so doing, it intends to respond to the following research question:

*RQ1.* How and to what extent the narrative account of a family business history can discharge Ideals-based accountability?

To respond to this question, a retrospective narrative about the history of a long-lived Italian family business of glassmakers, the Barovier family, is examined. The narrative is collected in an unpublished manuscript written between 1972 and 1990 by Dr Angelo Barovier (1927–2008) (hereafter "Angelo" or "the narrator"), the oldest business owner, who provides an account of the entire family business history from its origins to his leadership. A thematic analysis informed on the IBA conceptual model is used to analyse and interpret the

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manuscript and reveal the ideals and values that drove the performance of the family business along with the generations.

The analysis reveals that the centuries-long history of the family business is conceived as a means for discharging a form of accountability that is more concerned about personal values and ideals rather than financial performance, thus confirming the IBA model from a historical perspective. With its results, the analysis confirms the validity of the IBA model to capture the unconventional features of a family business and the broader meaning of its performance, which is not merely financial. Further, it shows how forms of IBA do not develop in a vacuum but are rooted in the history of the family business, especially in the ideals and values brought forward by the business founder and the following generations. Finally, it demonstrates how family business accountabilities from the past and the present are not to be dismissed as informal but are to provide guidance for future business practice as they represent a more ethical and encompassing form of accountability. Accordingly, this study contributes to the management history research by showing that family business histories can constitute a form of IBA that may facilitate the dissemination of the family business ideals down to future generations, as well as their future enactment.

The remainder of the paper is structured as follows. The next section reviews the literature on accountability and outlines the IBA model adopted as the conceptual framework for the research. The third section illustrates the research context and design, presenting in detail the IBA model. The fourth section reports the findings of the thematic analysis and provides examples of the four IBA manifestations. The fifth section discusses the findings and it is followed by some concluding remarks.

### **Different forms of accountability: a review**

Accountability is often conceived as the process of “giving and demanding of reasons for conduct” and it gives rise to a relationship where an actor is made answerable to and held responsible by others (Roberts and Scapens, 1985, p. 447). These forms of accountability are based on hierarchical relationships and may result from agency relationships (Roberts, 1996). However, the recent accounting and management literature started challenging the traditional form of accountability and its strong focus on financial performance (Shearer, 2002; Roberts, 2009), calling for social forms of accountability, which are based on unregulated and informal communication among peers, such as narratives and dialogue (Roberts, 1996). Social forms of accountability are expected to be more compassionate, socially and ethically driven (Shearer, 2002).

Ethically and socially driven, accountability stems from feeling a moral obligation to explain one’s conduct, ideals and values, in response to the others’ needs for such accounts (Kosmala and McKernan, 2011; McKernan and Kosmala MacLulich, 2004; Schweiker, 1993; Shearer, 2002). Some studies underlined how an ethical form of accountability may involve an internal, self-account of personal conduct, aimed at self-regulation “in order to confirm or enhance a self-identity or image shaped by strongly held beliefs and values” (Dhiman *et al.*, 2018, p. 80). Other studies showed that such accountability can benefit both the self and the others because it serves as an internal self-critique and self-regulation tool which also makes the actions and moral values of the self, visible to the others (Boland and Schultze, 1996; Oakes and Young, 2008). As a result, this form of accountability moves away from financial numbers and is constructed as a “discursive and intersubjective constitution of identity” (Schweiker, 1993, p. 247) where one discursively reports, gives meaning and retrospectively reflects on its actions. Thus, narratives and storytelling accounts, by businesses and their leaders, can be considered means of social accountability, that, by presenting personal or organisational histories, provide meaning and values to business actions and give sense to

business choices and ideals (Leoni, 2017; Musacchio Adorisio, 2014). While ethically driven accountability has largely been debated in accounting and management literature, few works have attempted to provide a conceptual model to embrace and analyse this untraditional form of accountability. In this investigation, we rely on the IBA model by Le Breton-Miller and Miller (2020), a conceptual framework of a morally driven accountability that applies in family business contexts. Indeed, according to the authors, family business leaders tend to feel accountable for the pursuit of their values and ideals and this can result in a form of accountability that is not driven by the need for monitoring, evaluating or disciplining others (Le Breton-Miller and Miller, 2020), rather to transmit down to future generations such ideals as pillars of the success of the family business (Sasaki *et al.*, 2020). However, while the IBA model has proved useful to understand the accountability in contemporary family businesses, it may also support historical investigations of long-lived family businesses, to reveal business leaders' ideals and values, how they changed in time and even explain the reasons for family business success and failure in the past. Thus, the present investigation aims at exploring the IBA model within a family business but in an historical perspective, to inform future research and practice. To do so, the research focuses on the retrospective narrative account of the history of an Italian long-lived family business in the glass industry, that was drafted by the oldest business owner and condensed centuries of business decisions, changes and especially, core values. In this guise, the exploration of accountability modes within family firms of the past may provide a better understanding of how to construct a more ethically driven accountability in the present and foster a wider implementation of the IBA framework (Le Breton-Miller and Miller, 2020).

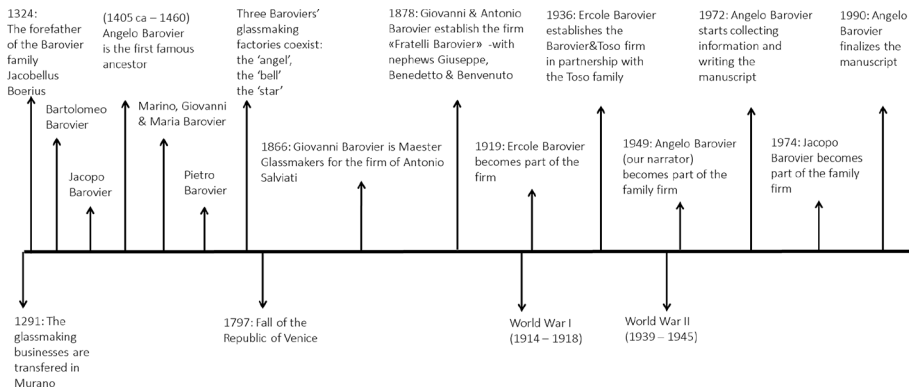
### Research context and design

#### *The history of an Italian family business of glassmakers*

The family business under investigation is the company “Barovier&Toso,” which is still in operations today, has been ranked, in 2009, as one of the ten most long-lived family businesses in Italy (Corriere della Sera, 2009). The company was first established in Murano in 1324 by the Barovier family. Murano is a little island in the Venetian Lagoon and was the land where all the glassmaking businesses of Venice were relocated from 1291 until the end of the 19th century, because of the risks of fires from the glassmaking furnaces (Trivellato, 2000). The glassmaking industry was run by powerful Venetian families, especially if they were also the owners of the furnaces. The Barovier family was one of the most powerful in Murano (Zanetti, 1883) and the family business history runs from 1324 to 2008.

Angelo Barovier (1927–2008) was the oldest owner of the family venture and in his last years, wrote a retrospective narrative account of the history of the Barovier family business. To provide such an account, Angelo wrote a 133-page manuscript, entitled “The Barovier glassmakers of Murano. Story of a dynasty of glassmakers from the XIV century to today” (*I Barovier vetrai di Murano. Storia di una dinastia di vetrai dal secolo XIV ad oggi*), which is still unpublished and it was personally shared by Angelo's son, Jacopo, with one of the authors. Indeed, the manuscript was not intended for the public, but to reconstruct the ancestors' contribution to the business legacy and to enlarge the knowledge about the Barovier family business. The investigated manuscript contains 14 chapters that reconstruct the sequence of business leaders and their actions and contributions to the family business since 1324 (Figure 1).

The founder of the Barovier family business was Iacobello, whose sons and nephews became glassmakers and owners of a furnace (Zecchin, 2020). Among his descendants, the first eminent business leader is Angelo Barovier (1400–1460) who developed and patented crystalline glass (Lorenzetti, 1930).



**Figure 1.**  
The history of the  
Barovier's business  
through time

During the following centuries, the Barovier family members continued growing the glass-making business while also performing public office roles. While the family business was growing, there were times between the 1500s and the 1600s when the family split the whole business into divisions, still controlled by a Barovier glass master, but under different trademarks (Zecchin, 2020). In the last years of the Republic of Venice, the strict control over arts and creativity, limited the innovation in the glassmaking industry (Marino, 1978), that soon after, knew a long decline, because of the political confusion and the economic downturn that followed the end of the Republic of Venice in 1797 (Ciriaco, 1996; Zecchin, 2007). It was only in the 19th century that Murano and its glass industry flourished again (Barovier&Toso, 2011). After years of growth of the family business, in 1878 the family constituted a limited company (Archivi D'impresa, 2011) that started to be known internationally, thanks to prices and patents (Zecchin, 2020).

With the advent of the First World War, the family firm moved temporarily to Livorno, in Tuscany (Lorenzetti, 1930). After the end of the war, in 1919, Ercole (1889–1974), the father of our narrator, became, with his brother Nicolò, part of the family firm (Archivi D'impresa, 2011). Soon Ercole becomes the business leader, acquiring the sole ownership, advancing various glass-making techniques (Barovier&Toso, 2011) and further enlarging the business by merging with a complementary company, “SAIAR Ferro Toso,” under the new name “Barovier&Toso and Co” (Barovier&Toso, 2019). The narrator of the Barovier history started in the company in 1949 and became a business leader in 1974. Angelo has always shown awareness for the importance of the family business history, by not only drafting the manuscript of this investigation but also establishing, in Murano, a museum about the glass-making history and the history of the family business. Up to 2009, Barovier&Toso was ranked among the ten oldest family businesses in the world (Corriere della Sera, 2009). The company, which is still active, was helmed by Jacopo until 2016 (Barovier&Toso, 2019).

#### *Aim, methodology and conceptual framework*

This study aims at exploring the IBA from a historical perspective to test and expand its use in the past and to inform future research and practice. To achieve such aim, the study intends to respond to the following research question:

- RQ2.* How and to what extent the narrative account of a family business history can discharge Ideals-based accountability?

By investigating Angelo Barovier's unpublished manuscript, offering a narrative account of Barovier's long-lived family business. The investigation relies on a thematic analysis of the manuscript informed by the conceptual model of IBA developed by Le Breton-Miller and Miller (2019). The manuscript was personally shared with one of the authors by the narrator's son.

Thematic analysis is used to understand the focal issues emerging from the data and to discover themes pertinent to the phenomenon under study (Bowen, 2008; Fereday and Muir-Cochrane, 2006). The thematic analysis requires focusing on the content of the narration and considering the narrative as a unique unit of analysis. This has entailed the coding of the entire manuscript to identify emerging themes. As the initial coding is usually grounded in theoretical or conceptual frameworks, in this investigation we used the IBA conceptual framework (Le Breton-Miller and Miller, 2019) to guide our analysis. Two of the authors performed the coding process separately and subsequently compared their theme lists to identify common themes, discuss differences and reach a consensus on the main themes (Parker and Roffey, 1997). The discussion and comparison of themes have demonstrated that the coding process culminated in a saturation point, where more and new data did not provide new information but ensured replication of identified themes (Bowen, 2008).

The IBA conceptual model used in this analysis explains a form of ethically driven accountability that is usually discharged by family businesses owners. According to this model, business leaders aim at transmitting their firms' legacies to successors and bearing a long-term view of their firms rather than accounting for short-term, personal and financial interests. As Le Breton-Miller and Miller's (2019, p. 1), explain "(IBA) occurs when a person is answerable not to any third party but him- or herself for the pursuit of an ideal or core principle." These ideals enhance creativity and "may foster initiative and motivation and reduce the need for rules, formal controls and monitoring systems" (Le Breton-Miller and Miller, 2019, p. 4).

Le Breton-Miller and Miller (2020) searched for IBA examples focusing on owners and managers of long-thriving family businesses. They collected documentary sources in five large firms, located in the USA and France, elaborated on principal contrasting characteristics between traditional agency and IBA (Le Breton-Miller and Miller, 2020 – Table 1, p. 185) and depicted some of the organizational manifestations of IBA in family business (Le Breton-Miller and Miller, 2020 – Table 2, p. 192). At the end of the finding section of this paper, Table 1 compares some IBA characteristics and manifestations provided in the tables of Le Breton-Miller and Miller (2020) with the accountability characteristics and manifestations that emerged from the study of Angelo manuscript.

While the sources of and threats to IBA are related to some typical characteristics of family firms, such as the presence of personal and family values, or long-term orientation, the manifestations of IBA are important to better characterize and investigate the ethically driven form of accountability and to investigate. Le Breton-Miller and Miller (2020, p. 192) conceptualized IBA through four manifestations that may result in specific family firms' practices:

- (1) "Ideals-based mission" manifests itself through the pursuit of ideals such as "defend democracy, feed the poor, help society through science and technology, improve the human harmony."
- (2) "Courageous leadership" manifests through "courage, long-term orientation, long tenures, modesty and sacrifice, shared leadership."
- (3) "Mentoring firm culture" emerges though an "assiduous socialization and mentorship, selective hiring, flat structures, broad job definitions, low turnover."
- (4) "Relationship with external stakeholders" is "relational rather than transactional, proactive generosity, trust-based, enduring, connected to local communities."

Aspects of traditional	<i>Ideals-based accountability model</i> (Le Breton-Miller and Miller, 2020, Table 1, p. 185)	<i>Angelo's accountability</i>
Accountability to whom	To oneself for an ideal: service to democracy, to humankind	To oneself and to the family members/possible future members of the firm
For what	Pursuing an ideal-based mission	Pursuing an ideal-based mission: recounting the family legacy, the evolution of the dynasty. Narrating how ancestors had worked, pursued and transmitted the glass making activity through the generations and over the centuries. Narrating the century long contribution to the glassmaking sector and relationship with the community
Need	Self-esteem, self-image or self-identity	Self-identity and family-esteem and identity
Motivation	Intrinsic	Intrinsic
Temporal dimension	Anchored deeply in past and projected long term into the future	Anchored deeply in past (accounting for nine centuries – from XII to XX) and projected into the future
Social dimension	Social group that spawns and shares the same ideals	Social group that spawns and shares the same ideals and glass related interests/family members/family firms/Murano community
Monitoring	Via personal ethos, fear to erode self-image	Via personal ethos/self-critique and evaluation
Temptation to cheat or game the system	Not applicable	Not applicable
Stakeholder consciousness	Accountability to others only flows from accountability to ones' ideals – it is instinctive	Accountability to others' flows from accountability to ones' ideals – it is instinctive. Yet, Angelo addresses his recount of the family history to his family members
Connection to reputation	Reputation a collateral outcome	Reputation a collateral outcome
Rewards	Personal fulfilment	Personal fulfilment
Behavioural correlates	Devotion, discipline, courage, generosity, inspiration	From the story emerges general behaviours as: devotion, discipline, courage, generosity, inspiration
Organizational benefits	Motivating for employees and attractive to stakeholders, ample scope for employee initiative and scope for adjustment, ability to develop unique resources and capabilities	Engaging family members/ contributing to transmitting a legacy
Organizational costs	Commercial blindness, risk, dogmatism, refusal to compromise when firm survival is at stake	Not applicable

(continued)

**Table 1.**  
IBA model and manifestations (Le Breton-Miller and Miller, 2020, p. 185, 192) versus Angelo's accountability

	<i>Ideals-based accountability manifestations</i> (Le Breton-Miller and Miller, 2020, Table 2, p. 192)	<i>Content of Angelo's accountability</i>
Mission	To pursue ideals such as defend democracy, feed the poor, help society through science and technology, improve human harmony	To pursue ideals: continuing transmitting the family legacy, the passion for the glass-making art and for improving the glass-making sector through investing in science and technology, over the generations in harmony with the surrounding community
Leadership	Courage, long-term orientation, long tenures, modesty and sacrifice, shared leadership	Courage, long-term orientation, long tenures, modesty and sacrifice, shared leadership
Socialization and culture	Assiduous socialization and mentorship, selective hiring, flat structures, broad job definitions, low turnover	Assiduous socialization and mentorship, family members are owners/masters/workers in a furnace, low turnover
Relations with external stakeholders	Relational rather than transactional, proactive generosity, trust-based, enduring, connected to local communities	Relational rather than transactional, proactive, trust-based, enduring, connected to local communities
Reputation	Collateral	Collateral

**Note:** Table 1 elaborates on Table 1 “Traditional versus ideals-based models of accountability” (p. 185) and Table 2 “Manifestations of ideal-based behavior in family firms mission” (p. 192) provided by Le Breton-Miller and Miller (2020)

**Table 1.**

Hence, IBA is more about ethical self-fulfilment than financial rewards (Le Breton-Miller and Miller, 2020) because the expected outcomes from IBA are the attainment of ideals and to a further extent, the construction of an enduring legacy for the future (Le Breton-Miller and Miller, 2018, p. 531).

### **Ideals-based accountability of a family business in historical perspective**

#### *Structure of the narrative account*

Angelo's manuscript structure is complete with a titled cover page, an index, 14 titled chapters and on the last page, the concluding comments, the date and the signature of Angelo. On the cover page, below the title, it is stated that the manuscript and the related research are Angelo's work, while revision and editing are made by two different people. After a first chapter, briefly describing Murano's story and its connection with the glass, the remaining chapters narrate the centuries-long story of the Barovier family business until reaching the narrator's present time. The narration has a chronological structure, discussing and corroborating the story of the family members, through reporting public/private; contemporary/archival sources. When documentation is missing, Angelo informs about the lack of documentary sources and stops narrating about facts or characters. On some occasions, documentary sources are commented upon and compared to corroborate or dismiss historical facts. Not any family photographs or pictures are included.

The narration spans a total of 21 generations, including the narrator's son, Jacopo Barovier and nephew that are named within the narrative. Through the narration, Angelo shifts around throughout the pages from speaking in the first singular person “I,” to the first



plural person “we.” His narrative appears as a dialogue where sometimes Angelo steps back from reporting facts and documents, or describing characters to commenting on them, or informing his readers that more digging is needed about certain actions or family members. For instance, in the second chapter, after introducing the Barovier forefather, Jacobellus, Angelo steps back from the narration to explain that Barovier’s story starts with this first member until reaching his nephew, Nicolò. Yet, the story-telling stops with the narrator’s father, Ercole, without telling the narrator’s own story, or those of his son and nephew:

Our story about Barovier will start with this first proponent [Jacobellus], through his successors and collateral relatives, until reaching Angelo “the old” and then, down until our days, to the youngest among the living Barovier, Nicolò son of Jacopo and nephew of Angelo [the narrator himself] (*Barovier, 1990*, p. 13).

Similarly, in the last two pages (pp. 132–133), when providing the conclusions of his work, Angelo steps back from the narration, to openly dedicate his work to his own family. In these pages, Angelo also explains that the manuscript was the result of 20 years of research and writings, starting in 1972, aimed at reconstructing the ancestors’ contribution to the family business:

Allow me now to share a few final thoughts on this work dedicated to my family: started in 1972, it took three drafts and about twenty years before being concluded [. . .]. Indeed, there is still much to discover and I cannot exclude a few sensational discoveries. Yet, in my opinion, the basis has been prepared (*Barovier, 1990*, p. 132).

In these same pages, Angelo reports additional information on how he had collected the documentary sources. He devoted the last page to recount the role, figure and contribution of his father, Ercole and his relationship with him. At the end of the page, after a little frame Angelo reported the date of the conclusion of his book and signed it:

I finished, today, Thursday eleven October 1990 and as my father wrote on his black book when he reached the twenty-thousand model, so I say “Deo Gratias”! Angelo Barovier Murano/Venezia, October 1990 (*Barovier, 1990*, p. 132).

### *Results from the thematic analysis*

The thematic analysis reveals that the manuscript contains various manifestations of IBA that are scattered throughout the narrative and that are here grouped and presented by each of the four manifestations.

*Ideal-base mission.* The narrative tells, from a family’s perspective, the story of how the century-long family business’s existence intertwined with the evolution and actively contributed to the implementation, of the glass art in Murano and later, at the Italian and international levels. The story tells about how the family members worked within the glass sector and improved the related techniques, transmitting and preserving through generations the glassmaking industry. From the narrative emerges a family mission as transmitting and enhancing the glass-making art over the generations in harmony with the community and the context. In this regard, Angelo opens his narrative highlighting the profound link between the glass and the glassmaker and the necessity to create and transmit this glassmaking art through the family tradition:

Someone said, with happy hyperbole, that glass art is magic art and that the glassmaker is a kind of magician [. . .]. Individual work [the glassmaker], that it is transmissible through a long family tradition and in any case, it is independent of the self-patience and from the goodwill (*Barovier, 1990*, pp. 3–4).

Angelo explains that his narration concerns those family members who worked in the glassmaking sector contributing to the family business:

We deliberately did not name other family representatives because, in our opinion, they did not provide a determinant contribution to the events related to the glass in which we are interested. Some of them realized themselves in other fields (*Barovier, 1990*, pp. 121–122).

In this regard, while some family members were described as outstanding artists, entrepreneurs and resulted in the appointment to important public roles in Murano. On the other hand, other family members did not attain such outstanding results, nor become involved in such important positions. For instance, in chapter seven, Angelo explains that while the six sons of Angelo, the first famous ancestor in the Barovier family (research context Section), had played an important role in the Murano glass sector, apart from Angelo “Anzoletto,” the other descendants of Angelo did not seem to have distinguished themselves in the glass-making art, nor in actively filling roles in public office supporting the community.

Angelo’s account narrated, in addition, the tenacity, patience and the sacrifices faced by some family members to work with the glass even when personal unfortunate events or external adversities were complicating the family member’s mission. A case in point is the story of Maria Barovier: artist, glass-maker and owner of glassware. Maria had inherited from her father the secret recipes for painting the glass. After being recognized by the Doge of the Venice Republic for her technical abilities and artifacts, because of the protests of some competitors, led by a former employee of Maria, she was required to close her furnace. Angelo also narrates the economic and legal difficulties that Maria had to face over the following years until her death. While narrating Maria and her brothers’ story Angelo provided the inventory of the objects produced within the family glassware (pp. 65–66) and the transcript of the original depth contracts (*Barovier, 1990*, pp. 66–69). In this regard, Angelo comments:

Sadness for a melancholic end: she [Maria] had discovered new processes, she was the daughter of the great Angelo, she had inherited her father’s means to produce special glasses. She had as a servant [name – surname] who not only robbed her chemical formulas but probably persecuted her as well during her old age’ (*Barovier, 1990*, p. 69).

*Courageous leadership.* Even if not all family members became glass-masters or lead the technical and stylistic innovation in the glass-making industry, in each generation emerge a family member that has the merit to bring forward the descendance. A case in point is the brief story of Bartolomeo that, despite not having distinguished himself in the glass-making sector, ensured the Barovier’s descendance through fathering five sons:

Probably his major glory [about Bartolomeo], are his five children: Zulian, Simone, Jacopo, Viviano and the daughter Lucia that married Salvatore from Galliera (*Barovier, 1990*, pp. 16–17).

Some of these lineage leaders distinguished themselves also for being able to safeguard the ancestors’ knowledge and the family heritage, while bringing new fresh ideas or the capacity to innovate into the business, thus, creating an invisible double connection passing across the centuries. For instance, in chapter eight, Angelo’s underlies that Pietro had two merits: he owned a furnace “an almost normal activity for a Barovier” (*Barovier, 1990*, p. 95) and he ensured the enduring of the family:

Apart for the usual merit, for a Barovier, of owning a furnace; Piero, the son of Giovanni and nephew of Angelo the Old, had the merit of having ‘supported’ his family by ensuring the direct ancestry which is arrived until our days (*Barovier, 1990*, p. 95).

Another example is provided by Zuan Domenego. The story narrates that Zuan Domenego continued the glassware activity of his father Pietro and illustrious uncle Anzolo thus receiving the nickname “Anzolo.” The story of Zuan Domenego also narrates that he covered public offices in Murano, that at a certain point he migrated to Spain continuing the glassmaking activity from there and that he ensured the direct descentance of the Barovier. While recalling Zuan Domenego’s life and achievements, the narrator comments:

To us, he [Zuan Domenego] is important because he passed on the direct descendants from Angelo the old to us [Angelo] (*Barovier, 1990*, p. 97).

Hence, the narrative evidences a lineage connection and a cultural connection, thus a passion for the glassmaking art, passing from father to son(s), or nephew(s). Furthermore, from Angelo’s narration emerges also a recurrent use of the same first names for the newborn family members. The first names are often selected among the names of illustrious family members or ancestors. A case in point is the name of “Angelo” that takes the leads from the ancestor Angelo “the great” who lived in the 15th century and after whom were named (without considering the nicknames) nine Barovier family members during the following generations (seven named Angelo and three named Anzolo).

These lineage and heritage connections represent the continuum of the centuries-long story. Few exceptions are represented by those family members that decide to take a different path. For instance, Vincenzo Lorenzo is recalled in the story as “one of the few Barovier that have not directly exercised the glass making art as glass making master or as the owner of glassware” (*Barovier, 1990*, p. 106). Instead, the story narrates of some family members that, despite having studied or worked on something different from the glass-making art, when it came to their turn to take the lead of the family business, they decided to embrace the family activity and worked to make it flourish:

Born in Murano on 16 June 1889, Ercole Barovier had to become a doctor. Thus, he had a classical education and this background probably helped him, together with his attitude, to approach with determination the artistic glass field. During World War I, he served as a telegraphist and only in 1919, when he was thirty years old, did he start his career working in his father’s furnace where he was to become the managing director (*Barovier, 1990*, p. 124).

*Mentoring firm culture.* During the century-long narrative, the story of most leaders, or family firm’s members, follows a similar path. They started the glass-making art profession when they were young and they dedicated all their working lives to this field whether they achieved the highest results or faced pecuniary incentives or difficulties or both types of experiences. “Sentence 10” illustrates the evolution of the glass-making profession of a family member, Giovanni:

Giovanni, who was a humble glassblower, become with his brother a skilled master and in 1860 he was hired by the company “Fratelli Toso” specializing himself in the reproduction of [.]. At the exposition of the year 1864, Giovanni won the golden medal, proof of his ability, while, in the year after, he was elected among the thirty Councillors which collectively had the duty to revise and confirm Murano Isle civil and criminal laws’ (*Barovier, 1990*, pp. 115–116).

On occasions in the story, there emerges the family members’ ambition to achieve the ancestors’ results or a duty to bring forward the family heritage. For instance, Benvenuto, son of Antonio’s, worked with his father and uncle and become a glass-making master when he was about 14 years old. The narrator reports Benvenuto’s description of his feelings related to being promoted the day on which he became a glass-blower master, as his father and his uncle before him. This information was provided to the narrator by his father Ercole, who was the son of Benvenuto:

That day – remembered Benvenuto – I cried for happiness: I could not believe to be called master as my father [Antonio]: and my uncle Giovanni! (*Barovier, 1990*, p. 117).

*Enduring, generous relationships with stakeholders.* While the family business enlarged over time, progressively reaching farther places at the Italian and European levels, the family identity rests in Murano as the main landscape of the narration in modern-day Italy. The bond with the territory emerges from the description of how, over the centuries, the family members actively operated within the Murano community, not only through their glass furnaces but also servicing the community with other activities. For instance, among the five sons of Bartolomeo, three are described as owners of glassware and as covering public offices. Below is reported an explicative extract for each brother:

Simone works assiduously with the glassware and reaches the most important public offices in the isle [Murano] (*Barovier, 1990*, p. 17).

Zulian was the owner and master of a furnace. (. . .) Zulian covered the office of Camerlengo and Guardian of the School San Giovanni dei Battuti [name of a charitable and religious institution for the laity] and on August 3<sup>rd</sup> of the same year, he was elected Judge of the community (*Barovier, 1990*, pp. 18–19).

We have talked about Bartolomeo sons: Jacobello [Jacopo] can be considered the “second forefather” [after Jacobello] of the Barovier; but can be attributed to him also other merits, of having been, for example, him too owner and master of a furnace and of having achieved, like his own brothers, public offices of certain importance in Murano (*Barovier, 1990*, p. 19).

Another example is provided in chapter four narrating the story of Angelo who lived in the 15th century and excelled in the glass-making sector. Angelo owned a furnace, contributed to the glass-making sector through glass masterpieces and by developing glass-making techniques, covered public offices and was awarded religious titles as an apostolic reader (*Barovier, 1990*). Accordingly, the narrator underlines that the Barovier family took an active part in the city of Murano during the Italian Renaissance period, explaining that Jacopo’s sons were among the protagonists and teachers of glass-making art during those years (*Barovier, 1990*, p. 24). Hence, roles and duties in glassmaking and the civic role often intertwine. An example in this regard is provided by the story of Gerolamo who after achieving professional goals in the glass-making sector, he served as a volunteer soldier to defend the Republic of Venice from Napoleon’s invasion. After the war, Gerolamo came back to Murano, got married and fathered 11 sons, thus bringing on the Barovier’s descendance (*Barovier, 1990*, pp. 109, 111).

Table 1 summarizes the findings by comparing the characteristics of the IBA’s model and manifestations provided by *Le Breton-Miller and Miller (2020)* with those that emerged through the analyses.

## Discussion

The findings from the thematic analysis give evidence of the four manifestations of the IBA throughout the narration of the history of the Barovier family business. Angelo meticulously recounts his ancestors’ conduct, ideals, sense of responsibility and achievements with the aim to account for the family legacy, heritage and identity and pass them down to future generations of family members.

The first IBA manifestation, “mission,” emerges throughout the narration as the need for passing down to generations the family legacy, which is not only represented by the passion for the glass-making art, but also by the duty to contribute to the community by sustaining the family business. Angelo’s accountability provides evidence of how this “ambitious and enduring” mission was fulfilled by the past business leaders’ perseverance and determination to bring forward the family glass-making legacy (*Le Breton-Miller and Miller, 2020*, p. 188),

thereby confirming previous family business studies on the relationship between mission and values (Fletcher *et al.*, 2012; Le Breton-Miller and Miller, 2018; Parada *et al.*, 2019). However, our study shows how the business leaders' values have shaped and sustained the family business's mission and goals throughout the centuries.

The second and third manifestations of IBA, "Leadership" and "Socialization and Culture," emerged as interconnected and mutually reinforcing within the narration. Indeed, the leadership of the family business owners through history is intertwined with their political responsibility within the local community, as many of the Barovier family members also served public roles during the Venice Republic. However, from the narrative, the political involvement of the business leaders is a reminder of their social commitment, rather than their status, because Angelo describes its ancestors as modest men, concerned with the creation of long-term value for their business and their community (Le Breton-Miller and Miller, 2020). Moreover, Angelo's narration frequently focuses on the business leader's training, which was not limited to growing business skills but entailed an immersion in the business culture and values, as well as a deep knowledge of the surrounding community. Thus, in Angelo's narrative, the family business mission is often achieved through the collaboration among family members who often led the business together, sharing power, resources and burdens. Most family histories interconnect, following a similar path, in an assiduous mentorship and socialization to personally succeed and bring forward the family legacy. This attention toward transmitting the family legacy through socialization and mentorship, corroborates Le Breton-Miller and Miller's (2020, p. 191) description of "Socialization and Culture," as the presence of both "an inspiring historical legacy or founding figure" and the mentoring of employees. Angelo's decision to narrate the story of his family business corroborates the IBA conception that stories serve nurturing ideals among the business family members (Le Breton-Miller and Miller, 2020).

Finally, the last IBA manifestation, "Relations with the Stakeholders," is not just a static background in Angelo's accountability. Like any business, also Barovier's business is constantly influenced by the social, economic and political context. However, the narration demonstrates the various business leaders' awareness of the importance of their relations with the surrounding community. In the narration, the family business leaders' commitment towards the surrounding community through political and institutional roles is often reported, thereby demonstrating how the business and the family were both "deeply embedded in their local community" (Le Breton-Miller and Miller's, 2020, pp. 191–192).

Looking closely at Angelo's narration, it was not the result of external demand for accountability (Roberts and Scapens, 1985), rather it appears to respond to his sense of responsibility to share the family values that unfolded during the long history of the business and motivated the various business leaders. Angelo often stepped out from the narration, making himself visible to the readers (Boland and Schultze, 1996) by using the first person "I" or "we" to comment on events, discordant documents, data collection.

This attempt to explore the values and ideals of the family business throughout history provides an example of IBA (Le Breton-Miller and Miller, 2020), made out of love and disconnected from any expectations of rewards (McKernan and Kosmala Maclulich, 2004). Angelo's main concern was to recount the practices, the fulfilment of duties, the achievements, the ideals and the difficulties experienced by his many ancestors. Only at the very end, he also recalls some of the differences in views between himself and his father.

Differently from Dhiman *et al.* (2018, p. 80), Angelo is not only moved by interior self-accountability, but also by the need to reinforce the family business identity. Thus, Barovier's family business narration can be depicted as an exemplar of IBA through history, where values and ideals, rather than financial numbers, are presented as the drivers of

business performance. By remembering and narrating a family business history, the narrator describes the values that motivated the family business leaders along the centuries and contributed to its success. Angelo appears as a family business owner committed to contributing to the endurance of the company through enhancing the recognition of a collective mission, behaviours and identity (Basly and Saumier, 2020; Sasaki *et al.*, 2020).

### Conclusions

The present study aimed to explore the historical roots of IBA by investigating how and to what extent the narration of a family business history may discharge IBA. To achieve such an aim, a thematic analysis was performed on an unpublished manuscript written by Angelo Barovier, the oldest owner of a long-lived family business of glassmakers, who intended to offer a retrospective account of the whole family business history, from its establishment to the present. A thematic analysis was performed to identify any IBA manifestation throughout the narrative.

The analysis reveals various elements of IBA within the narration, which repeat throughout the many, different stories of the business family leaders and members over the centuries. The study finds that the narration of a family business history may constitute a tool for the discharge of IBA and may positively impact the intergenerational transmission of value and ideals, also for the future.

As a result, this study contributes to management and accounting history in several ways. First, the paper contributes to enlarge the management history and family business literature (Fletcher *et al.*, 2012; Leoni, 2017; Miller and Le Breton-Miller, 2005; Parada *et al.*, 2019; Sasaki *et al.*, 2020), by describing a different accountability approach that is not based on financial performance, rather on a performance that reflects the ideals and values that motivated family business owners to sustain the business over many generations and hundreds of years. Secondly, while the IBA framework is newly developed and has only been applied to contemporary family businesses, this study demonstrates the validity of the framework to approach family business history, to identify ideals and values of the family business leaders throughout time and to analyse how they developed and changed along centuries. Thirdly, by demonstrating that IBA is the result of long-standing traditions within the family businesses and their different views of the business achievements and targets, this study demonstrates the importance of the family business culture as an initiator of a more ethical form of accountability, therefore also the need to disseminate such culture. Finally, the study opens to a larger use of the IBA framework not only in research but also as a tool to transmit more ethical business ideals and values to present and future generations of business owners and leaders.

Finally, we recognise that this study is not free from limitations, although this opens new avenues for future research. This is a single case study that has shed light on a form of IBA constructed through the family business history. Further family business histories may provide further insights on their role as a form of accountability, including the IBA.

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