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Popular culture and totalitarianism: Accounting for propaganda in Italy under the Fascist regime (1934–1945)

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ABSTRACT

Throughout history both democratic and totalitarian States have sought to take advantage of the possible political contributions of art and culture. This study presents the first in-depth historical study of the relationship between accounting and culture in a totalitarian State; the Fascist State in Italy between 1934 and 1945. Accounting documents in the form of budgets and reports provided by the Fascist government, along with other accounts prepared by the Fascists, were used to build a narrative that identified the ways in which the Fascist regime sought to win the committed allegiance of the Italian people in unseen ways. Accounting documents and the cultural activities to which they relate show the ways in which the Fascists developed their own conception of popular culture and sought control of cultural organisations and intellectuals in spreading their values and beliefs through cultural artefacts. The study documents the importance of accounting records as a less obvious, often underscored source for social history. It also adds to the growing literature that has explored the place of accounting in totalitarian regimes by focusing on the unexplored context of Fascist popular culture and identifying the contributions of accounting to the management of propaganda activities.

1. Introduction

Totalitarian regimes depend upon a unique combination of power structures, creation of a unique identity, the use of terror to intimidate and destroy opposition and propaganda (Gentile, 2013). Propaganda constitutes practices which allow a totalitarian regime to build a new ‘fictitious realm’ based on values, beliefs, images, standards of life that are quite different from the previous political and social systems (Zamponi, 2003). Totalitarian propaganda is meant to become an element of people’s lives which allows “the organization of the entire texture of life according to an ideology ...” (Arendt, 1962, p. 363). In *Mein Kampf* Hitler reminded his followers that:

Propaganda tries to force a doctrine upon an entire people [...] *The first task of propaganda is the winning of people for the future organization; the first task of the organization is the winning of people for the continuation of propaganda. The second task of propaganda is the destruction of the existing condition and the permeation of this condition with the new doctrine*, while the second task

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of the organization must be the fight for power, so that by it, it will achieve the final success of the doctrine (Hitler, 1941, pp. 850-851, emphasis added).

The essential characteristic of totalitarian propaganda is the prejudice created by confusing reality with truth (Arendt, 1994). The ‘truth-reality’ dichotomy created by a totalitarian regime requires the strict control of all modes of disseminating the lies, a rigid control of all sources of information, with the arts and cultural activities and symbols expected to take a leading role. As the main means to engage imagination, totalitarian governments should control artists and intellectuals, thereby organising and controlling “the regimentation of all intellectual and artistic life” (Arendt, 1962, p. 429).

Intervention in the artistic and cultural domain by States and powerful elites has served multiple purposes throughout history, ranging from revealing the power, splendour and might of a sovereign to promoting the educational development of the citizenry around common values (Mulcahy, 2006; McGuigan, 1996; Strobl, 2013; Bigoni et al., 2018). States have long sought to intervene in the production of cultural artefacts for, in the exercise of governmental power, art and culture have been recognised as showing “significant governance potential” (Jeacle, 2012, p. 587). Art and culture can be “rendered useful by being harnessed to governmental programmes aimed at transforming the attributes – mental and behavioural – of extended populations” (Bennet, 2003, p. 70). Cultural institutions have the potential to strengthen the bonds of a community around common values (Berezin, 1991) and allow individuals to form “imagined solidarities not based on family structures, religion or other traditional social bonds” (Jones, 2011, p. 51). This political importance of art and culture has been especially obvious throughout history with totalitarian regimes. These regimes seek to influence and control all aspects of an individual’s cultural and social life, and ultimately to manage the population of a State, understood as an organic body, within a broader, far-reaching domination plan (Florinsky, 1936; Gurian, 1978; Žižek, 2002).

The present study answers the call for further investigations into the complex interrelation between the State, the arts and accounting (Crepaz et al., 2016). Most especially, it examines the way in which “accounting can significantly impact the cultural context of a nation” (Jeacle and Miller, 2016, p. 3) in a totalitarian State, thereby influencing people’s perception of the State and, therefore, the power that it can exercise. Despite the importance given to the arts as a political device and the human and material devastation resulting from totalitarian oppression throughout history, the contributions of accounting practices as a political artefact within the cultural domain in the achievement of the goals of totalitarian regimes has yet to receive a commensurate presence in the critical accounting literature. Studies have been mainly focused on democratic, liberal States where the need to exert power and influence in less obvious ways has meant that deceptively neutral, and even benign, practices such as accounting have become important tools of government (Antonelli et al., 2020; Zan, 2006; Abdullah and Khadaroo, 2022; Ellwood and Greenwood, 2016; Ferry and Slack, 2022). This study will broaden the focus and contributions of a growing literature that has sought to explore the use of accounting in totalitarian States that include Fascist Italy (Antonelli et al., 2018; Bigoni, 2021; Bigoni et al., 2021; Funnell et al., 2021), Nazi Germany (Detzen and Hoffmann, 2018, 2020; Funnell, 1998b; Twyford, 2021), the Stalinist Soviet Union (Djatej and Sarikas, 2009; Sidorova et al., 2021) and Communist China (Ezzamel et al., 2007; Xu et al., 2014, 2018, 2019).

This study reveals the ways in which arts and culture as the means to exercise power were enlisted by the Italian Fascists to construct a reality that was consistent with their values and beliefs and how accounting practices were essential to this process. Very early the Fascists were acutely aware of the potential of art and other cultural artefacts as weapons of propaganda to create a Fascist ‘popular culture’ in the implementation of their idea of a Fascist totalitarian State.¹ The study is the first to provide a reading of Fascist propaganda through accounting documents, thereby adding to the recognised but still underexplored potential of accounting records as important tools for conducting social history (Funnell, 1998a; Llewellyn, 1999; McWatters and Lemarchand, 2010; Pinto and West, 2017). To achieve its goals, the study engages in an extensive analysis of accounting documents prepared by the Fascist government. This investigation into the accounting documents and other written sources of information produced by the Fascists enabled an understanding of their shifting priorities and interventions as they sought through the management of the arts and culture to tighten their grip on Italian society and culture, to secure widespread consensus in the achievement of oppressive political aims according to totalitarian ideological justifications.

The paper is structured as follows. The next section reviews the studies that have engaged with the role of accounting in totalitarian States. The third section details the sources and the method used in carrying out the study. The political scenario in which the Ministry was established, that is the construction of a Fascist totalitarian State and the contributions of popular culture to this endeavour, will then be presented. This is followed by a detailed analysis of accounting, funding and reporting practices in the efforts by the Fascists to intervene in the artistic and cultural domain. The results are then discussed and conclusions provided.

2. Accounting in totalitarian States

Research on accounting in totalitarian regimes has devoted significant effort identifying the ways in which accounting practices have been enlisted to exercise extreme forms of power, notably through the beliefs that these regimes sought to spread. In Nazi Germany, most notoriously and tragically, accounting numbers were instrumental in the attempted extermination of European Jews, the implementation of the ‘Final Solution’. Accounting numbers were the means by which Jews when captured were denied their humanity and, thus, their right to exist. Jewish prisoners sent to the extermination camps to be killed became mere numbers, data to be processed, thereby facilitating the efficiency with which the Nazis sought the extermination of Jews and helping bureaucrats to feel

¹ As noted by Jeacle (2012), the concept of ‘popular culture’ is highly elusive as it is interlinked with the social and historical context in which it is investigated.

detached from and not responsible for the consequences of their actions (Funnell, 1998b; Lippman and Wilson, 2007; Twyford 2021; Twyford and Funnell, 2022). Walker (2000) identified the way in which the accounting profession was ultimately complicit in this process as part of the Nazi's Aryanisation of Germany. Research has shown also how academics were expected to account for their adherence to the beliefs of the Nazis rather than professional values or scientific achievements (Detzen and Hoffmann, 2020; see also Fülbier, 2021).

The use of accounting in the service of the attempted annihilation of Jews has also been studied within Fascist Italy. Antonelli et al. (2018) investigated the role of accounting in the expropriation of Jewish property, which included a census of the Jewish population that would later expedite the collection of Jews by the Nazis and the Fascists. In the Fossoli concentration camp in Northern Italy, especially when it was taken over by the retreating Germans, the subsequent social and political exclusion of Jews reached its climax "when in the various accounting reports they were made invisible as human beings ... by substituting their human, political identity with measurable attributes such as the number of 'objects' to be transported on the trains to the extermination camps" (Funnell et al., 2021, p. 14). Other studies of accounting in Fascist Italy have focused on the contributions of accounting to spreading the values promoted by the regime. Consistently, accounting reports and statistics were an important means to enable the government to control Reclamation Consortia, which were an essential part of the Fascists' strategy to promote agriculture and rural life (Sargiacomo et al., 2016). Corporativism as the Fascist 'third way' between capitalism and communism has been the focus of work by Cinquini et al. (2016), who studied how uniform costing rules were a means to enable the government to develop a planned economy and regulate industries, consistent with the example set by Germany.

Among those organisations that play an important role in ensuring the spread and acceptance of an extreme partisan message in a totalitarian State, cultural institutions and the high regard with which they are held by the population are particularly important (Berezin, 1991). In Fascist Italy, a prominent example was the internationally renowned Alla Scala Opera House in Milan which changed significantly as the Fascists tightened their grip on a cultural organisation that was deemed essential to spread Fascist beliefs to all social classes (Bigoni et al., 2021). If in the pre-Fascist period the Opera House had been a privilege of the wealthy, during their rule the Fascists sought to open it to the working class. This priority was especially evident in the prominence given to the information contained in accounting reports that was needed by both the Municipality in which the Opera House was located and the central government in Rome to appreciate whether the Opera House had been able to attract a wider, more diverse audience. Reporting on attendance at performances was much more important than accounting for financial returns, whilst the presence of values that resonated Fascist ideology took precedence over financial considerations when deciding which shows were to be staged. Accounting became the means to construct the Opera House as a truly Fascist organisation.

Accounting practices and their rhetoric were also mobilised by the Fascists to control another important cultural organisation, the University of Ferrara (Papi et al., 2019). The University was one of the few in the country to have been set up as a 'Free University', one which did not depend on State funding and could organise teaching and research activities without referring to government priorities. The State sought to weaken the institution by questioning its financial sustainability, which the University resisted by re-appropriating accounting discourses and turning them against the government. Unexpected, and initially successful resistance meant that the State had to change its strategy by 'starving' the organisation of funds. This included limitations to the fees that the University could charge and the imposition of new, debilitating investments. Local funders soon became unable to bear the pressure generated by State interventions, which ultimately caused the University to adhere to government demands in order to receive the resources it needed to survive.

3. Sources and method

To provide a comprehensive understanding of the ways in which the Fascists sought to use 'popular culture' for propaganda purposes to spread their ideology and the crucial contributions of accounting practices in achieving this, a critical reading of extensive primary sources has been undertaken, most especially the Budgets of the Ministry of Popular Culture (hereafter referred to as Budgets or Budget) and parliamentary debates. These were the main means used to account for the Ministry's activities and use of resources. Historical context for analysing the primary materials was provided by a comprehensive exploration of books on the history of Italian Fascism.

Fascist understanding of what should constitute 'popular culture' in Italy was initially documented by means of a booklet published in 1936 by the Fascist Party, which the Fascists used in their party's school of politics. Fascist popular culture was a "manifestation of an individual's social, spiritual and historical action" (Partito Nazionale Fascista, 1936, p. 4). This meant that although the Fascists did not obviously dictate the content of cultural artefacts, they expected products to be inspired by the new 'spiritual ethos' promoted by the regime. The booklet therefore assisted with the identification of the goals of Fascist intervention in the cultural domain. This informed the reading of the documents found in the official archives of the Italian State (see Table 1), most especially those related to the organization and management of the Ministry. These include the Historical Archive of the *Camera dei Deputati* which contains transcriptions of the debates taking place at the '*Camera dei Deputati*', which became '*Camera dei Fasci e delle Corporazioni*' in 1939, the main house of the Italian Parliament at the time.

Information on Fascist intervention in the cultural domain following the collapse of the Fascist regime and the establishment of the

Table 1
Summary of documents accessed.

Sources	Documents	Period	Contents
Official Gazette of the Kingdom of Italy	Ministry of Popular Culture Budgets	1934–1943	Budget Accounts and Balances of the Ministry of Popular Culture. Laws affecting the field of popular culture.
Official Gazette of Italy (Italian Social Republic)	Ministry of Popular Culture Budget	1944–1945	Budget Accounts and Balances of the Ministry of Popular Culture
Historical Archive of the General Accountancy Office	General Accounts and Reports of the State	1934–1945	Expenses Accounts of the Ministry of Popular Culture Variances between planned and actual values
Historical Archive of the Chamber of Deputies	Minutes of the sessions of the Chamber of Deputies	1936–1939	Debates about the Budget of the Ministry of Popular Culture
Central State Archive	Minutes of the sessions of the parliamentary committee for popular culture	1940–1943	Debates about the Budget of the Ministry of Popular Culture
	Minutes of the meetings of the Cabinet	1943–1945	Debates about the Budget of the Ministry of Popular Culture
Historical Archive of <i>La Stampa</i> Scardaccione (2002)	Ministry of Interior secret files (on behalf of the Ministry of Popular Culture)	1937–1943	List of artists, journalists, and writers secretly funded by the Ministry of Popular Culture
	Newspapers articles	1934–1945	Comments on the Budget of the Ministry of Popular Culture
	Minutes of the meetings of the Cabinet of the Republic of Salò	1943–1945	Debates and Decrees on cultural and propaganda activities

Republic of Salò² has been gathered by means of the minutes of the meetings of the cabinet of the Republic. These minutes have been collected by Scardaccione (2002) in an edited book which also includes all the decrees issued by the government in Salò. Further information on the policies of the Ministry and the ways in which they were communicated to the citizenry has been drawn from the newspaper *La Stampa*, the archive of which is available online. Accounting documents in the form of Budgets were found in the official journal of record of the Italian State, the ‘Official Gazette of the Kingdom of Italy’, which became the ‘Official Gazette of Italy’ with the foundation of the Republic of Salò. Further details about the expenses of the Ministry and the transfer of funds between different parts of the Ministry’s Budgets were gathered in the ‘General Accounts and Reports of the State’ produced by the central General Accountancy Office and in the parliamentary debates.

Given the significant amount of information retrieved, the authors performed a qualitative text analysis, as provided by Kuckartz (2014). This began with the original documents being circulated and read separately by each of the authors of the study. This informed discussions which led to the identification of the key information to be used in documenting the unravelling of Fascist propaganda through popular culture. Whenever an agreement could not be reached the authors went back to the original documents, which formed the basis of another set of more focused discussions. These discussions were developed in three stages, the first of which related to the overarching goals of Fascist propaganda and Fascist programmes of government in the artistic and cultural domain. In this stage, the authors sought to understand what the Fascists meant by popular culture and how the latter was relevant to the Italian cultural domain. To this end, particularly useful was the booklet prepared by the Fascist Party which guided Fascist interventions in popular culture (*Partito Nazionale Fascista, 1936*). This enabled the authors to appreciate the expected contributions of cultural production to the construction of a Fascist State and to achieve this the main areas of intervention in the artistic domain by the Fascists. Fascist laws published in the Official Gazette of the Kingdom of Italy and, later, decrees issued by the government in Salò helped in identifying the bureaucratic apparatus set up by the Fascists to oversee the production of popular culture and its evolution over time. These materials showed how Fascist intervention was mainly in the fields of literature, visual arts, theatre, radio and cinema and how an administrative, policy apparatus that was centred on a dedicated Ministry and associated bodies ensured that the regime could embed its values in cultural artefacts produced in Italy.

The second stage of the analysis focused on the financial accounting documents to identify the extent to which these reflected or supported Fascist policies. The focus was on the Budgets of the Ministry in the Kingdom of Italy and the Republic of Salò, along with any changes to appropriations to reflect shifting priorities. Also analysed were secret accounts kept at the time by the Ministry of the Interior. Consistent with the results of the first stage of investigation, the authors analysed the appropriations in the Budget in light of the key areas of Fascist intervention in the cultural domain. This enabled an understanding of the importance placed on different means of propaganda and how these evolved over time. Secret accounts showed the funding granted by the government to individual artists and the press as a means to influence their behaviour in less obvious ways. Several artists were enlisted by the Fascists to take advantage of their renown to spread an interested message which to the unaware masses looked genuinely committed and independent.

The last stage of the analysis related to the reporting that was mandated by the Fascists for the use of resources in the achievement of the Fascist goals in the field of popular culture, specifically if and how accounting ‘numbers’ were employed in documenting the government’s actions. These reporting practices involved both financial and non-financial information that was mainly documented by means of the parliamentary debates concerning matters of propaganda and popular culture in the Kingdom of Italy and the minutes of the cabinet of the Republic of Salò. The analysis showed how parliamentary debates were informed by accounting information, which

² From September 1943 to the liberation from Nazi occupation in 1945 Italy was divided in two following the Anglo-American invasion of Southern Italy. The Fascists established the Italian Social Republic (also known as Republic of Salò), which initially covered Central and Northern Italy but saw its area of influence constantly reduced by the advance of the Allied forces from the South.

was the main means to demonstrate the thorough nature of government action and the results it achieved. Also used were the articles of the newspaper *La Stampa* which showed how Fascist achievements were communicated to the Italian population.

The analysis of the accounting documents and other written information produced during the Fascist regime has resulted in a reading of the historical events in the form of a narrative. A narrative does not merely consist of a sequence of events arranged in chronological order (Ricoeur, 2016), rather it “points to the purpose and direction in a series of events and is used to evaluate the effects that plans can have on desired outcomes” and, therefore, “can provide us with evidence of how actions produce consequences and of the type of consequence that a particular action is likely to elicit” (Llewellyn, 1999, p. 223). The construction of a narrative is not a neutral endeavour, for not only can narratives be influenced by the prevailing discourses informing the source documents but also by the personal and epistemological beliefs of those who narrate; the representations offered by narratives should therefore be understood as eminently ‘political’ (Czarniawska, 1997). This political perspective enables different, deeper understandings of accounting as a source for social history and its reflective and constitutive interrelations with the set of values upheld in the society that promoted its use. Accounting documents can therefore be used “to produce histories, in which accounting is implicated, which emphasise the political roles of accounting through its ability to constitute social relations” (Funnell, 1998a, p. 156).

Accounting records have the potential to offer insights into epochs and events that are not limited to traditional means used in historiographical analyses, most especially laws, policy documents, speeches or diaries of eminent political figures. These records provide evidence of which political objectives actors sought to achieve and how they were pursued. Accounting data can provide a more reliable understanding of the real intentions behind political plans, as the allocation of resources or the issues on which accounting reports focus can even contradict the ostensible goals proclaimed by political leaders, thereby exposing the true nature of a government. Accounting records have the potential also to provide quantifiable evidence of the results of political plans and identify whether the original goals had been achieved and to what extent. Consistently, with the development of a narrative of the events surrounding Fascist propaganda as they emerged from the accounting documents this study recognises the role of accounting records as a crucial tool for developing social history through less obvious sources (Jeacle, 2009; McWatters and Lemarchand, 2010; Pinto and West, 2017; Stacchezzini et al., 2021).

4. The totalitarian project of Fascism in Italy and the ‘new Fascist man’

The Fascists’ rise to power following the March on Rome in 1922 marks a critical point in the transformation of Italy; first into an illiberal, dictatorial State, most especially through the so-called ‘very Fascist laws’ in 1925–1926, and then into a totalitarian political system which aimed at identifying society, and hence individuals, with the Fascist State (De Felice, 1996a, 1996b). The Fascist totalitarian space was meant to occupy all aspects of an individual’s social and moral life for, to Mussolini (1935, p. 3), “everything is in the State, nothing human or spiritual exists, and even less has any value, outside the State. In this sense Fascism is totalitarian and the Fascist State ... interprets, develops and boosts the life of the people”. The Fascist totalitarian project therefore aimed at fulfilling an ‘anthropological revolution’; the construction of the ‘new Fascist man’ (Bernhard and Klinkhammer, 2017).

The ‘perfect’ Fascist man was exulted as a brave dominator and source of civilization (Gentile, 2013) who displayed distinctive characteristics, including a civic and collective consciousness inherited from the tradition of imperial Rome which was based on values encompassing modesty and a willingness to sacrifice oneself. It also required a fighting spirit, toughness and ruthlessness in stark contrast to the stereotype of ‘Italians, the good people’, and to the beliefs of the ‘decadent’ liberal society that Fascism had replaced (Bernhard and Klinkhammer, 2017).

Arts and culture were deemed to be essential to the creation of the ‘new Fascist man’ (Gentile, 2014). Conversion of the ‘chaotic masses’ into a new people fully committed to Fascist values required a strong intervention by the State in the artistic and cultural sphere (Adinolfi, 2012; Zamponi, 2003). To the Fascists, the ultimate goal of cultural production was the “elevation of the human spirit”, which could only be achieved when an individual’s “improvement in knowledge and self-education” led to action that is consistent with the cultural humus generated by the Fascists (Partito Nazionale Fascista, 1936, p. 4). The essential role of culture as a part of the propaganda machinery was very evident when, in 1934, the Government Press Bureau, established in 1922, became the Under-Secretariat of State for Press and Propaganda. The Under-Secretariat was divided into three divisions: Italian Press, Foreign Press and Propaganda. In the same year another division was established, the Division of Cinematography, which was responsible for supervising the production of movies on behalf of the government (Cole, 1938). Soon after, in 1935, the Under-Secretariat was transformed into the Ministry of Press and Propaganda which was composed of six divisions: Italian Press, Foreign Press, Propaganda, Cinematography, Tourism and Theatre, through which the Fascist conception of what constituted popular culture was shaped (Regno d’Italia, 1936a).

On 27th May 1937 Mussolini changed the name of the Ministry of Press and Propaganda to the Ministry of Popular Culture, which did not lead to any significant modification in its organisation. The Ministry was to play a crucial role in constructing the ‘new Fascist man’ by promoting, implementing, financing and controlling campaigns acting on the cultural and anthropological beliefs of Italians. The new name given to the Ministry confirmed the crucial role that it had to perform as part of the Fascist indoctrination of Italians (Anonymous, 1937b). The official reason for the Ministry’s name change was the meaning that the regime associated with ‘popular culture’. However, the reality was that the new name for the Ministry indicated its now broader goals. Indeed, the former Minister of Press and Propaganda, Dino Alfieri, who was appointed by Mussolini as the first Minister of Popular Culture, pointed out that the change was due to the State’s need to exert control not only over propaganda but also over the generation and transmission of popular culture as a means to ‘educate’ the masses. This would be instrumental in controlling the population and in ensuring their allegiance to the regime. The Ministry of Popular Culture was also later part of the government structure of the Republic of Salò. The Ministry was reorganised into six Directorates to reflect the new propaganda priorities in times of conflict: Internal Radio and Press, Foreign Radio

and Press, Cultural Exchanges, Performing Arts, Sport and Tourism and Personnel and General Services³ (Scardaccione, 2002, pp. 143-144).

During Alfieri's time as Minister of Popular Culture and that of his successor, Alessandro Pavolini (31st October 1939 to 25th July 1943), staff numbers quickly grew from 183 to more than 800. At the same time, as shown in Table 2, the Ministry and the government exercised their control, influence or direct management of many public institutions and organisations involved in managing propaganda activities. Crucial among these was the *Istituto Nazionale Luce*, which produced movies and newsreels and had been set up as a stock company in 1924. It was turned into a non-profit entity with Royal Decree n. 1985 of 5th November 1925, but firmly placed under the control of the government. Mussolini himself had the power to supervise its activities and even to overrule any decision made by the Board of Directors. Control of the two main Opera Houses in the country, the *Alla Scala* in Milan and the *San Carlo* in Naples, was achieved by issuing Decree-Law n. 438 of 3rd February 1936, which took control of these institutions from local notables and municipalities and placed it in the hands of the Ministry, which also appointed their top manager, the Superintendent. Other bodies were directly set up by the Fascists, such as the *Istituto Nazionale di Cultura Fascista*, whose goal was specifically to spread Fascist doctrine. Set up in 1925 and reformed with Royal Decree n. 1482 of 14th September 1939, it was subject to control by Mussolini, who appointed its President. Following reform in 1939 it played an important role in spreading racist theories after the issuing in 1938 of the infamous racial laws.

The Ministry was responsible for "the generation of a popular spirit understood not simply as public opinion but as the development of the attitudes, feelings and taste of the masses", and also for "the promotion of Italian culture abroad to ensure its diffusion" (Anonymous, 1942, p. 3). The actions of the Ministry were seen at the time as successful in "detoxifying" Italian souls from the poison of a "decrepit materialistic and individualistic culture" of the previous liberal capitalist State and promoting new values and a national spirit (Anonymous, 1942, p. 3). The main task of the Ministry was "raising spiritually the Italians" (Anonymous, 1937c, p. 3) by "reaching out to the popular soul lifting it to pure ideals" (Anonymous, 1942, p. 2) through its activity in the fields of press, radio, cinema, theatre and tourism. A key, overreaching task of the Ministry was "to reduce the distance between the State and its people, being a useful and essential means for the diffusion of the ideology of the regime" (Camera dei Fasci e delle Corporazioni, 1939a, p. 185).

Implementation of the Ministry's many new propaganda programmes and achievement of other related Fascist plans depended upon the efficient, targeted allocation of resources. Achieving this would need a highly articulated, well-managed organisation that would require a vast array of information provided especially by accounting practices. Accounting was a technology needed for planning and controlling resources for propaganda, which involved every form of artificial construction or representation of reality. The extensive, penetrating calculative practices that were adopted to achieve the Ministry's goals and as a technology of propaganda to verify if, and to what extent, the desired results had been achieved testified to the importance given by the Fascists to the creation of Fascist art and culture.

5. Calculative practices in the field of popular culture

5.1. The official Budget of popular culture

The way in which financial resources were allocated to propaganda activities evolved during the Fascist era and became more accurate over time, thereby enabling the creation of accounting objects which would give visibility to what the Fascists considered as popular culture and the most important means to construct it. Moreover, resources dedicated to popular culture as a means of propaganda increased almost constantly during the latter years of the Fascist regime and remained high also when the Fascists were pushed north to Salò. When in 1934 the Under-Secretariat for Press and Propaganda was entrusted with the task to manage propaganda and cultural activities it could not count on a significant amount of resources nor did it enjoy any freedom in their use. At that time, all the resources to be invested for propaganda purposes were allocated through the Budget of the Ministry of Finance (Regno d'Italia, 1935) which was under the control of the Minister of Finance, rather than propaganda specialists.

The Under-Secretariat did not represent a clearly identifiable accounting object in all the accounting systems of the State. Instead, it was just a small section of the much more comprehensive Budget of the Ministry of Finance which covered wide-ranging activities among which propaganda was rather unremarkable. This section of the Budget contained only a few items and the amount the State allocated to fund these activities during this period was very low. Propaganda expenses amounted to only 500,000 lire,⁴ most of which was related to cinematography, whilst there was no mention of expenses for tourism or press services (Regno d'Italia, 1935, p. 55). Although propaganda was starting to become a 'thinkable' object, its content had not yet been clearly identified in the accounts and funding was still insufficient.

In 1936 when the Under-Secretariat evolved into the Ministry of Press and Propaganda it proclaimed a momentous change, for now, for the first time, propaganda activities were given a clear presence in the accounts of the State and their content was identified by means of dedicated items of expenditure. The increasing importance of propaganda to the Fascists was clear as the investments in these

³ The Directorate for Foreign Radio and Press was expected to engage with foreign press and try to influence the perception of the Republic and the war abroad. The Directorate of Sport and Tourism absorbed the Olympic Committee, which in Italy had overseen professional and amateur sport, thereby widening the mandate of the Ministry.

⁴ By contrast, resources invested in propaganda activities peaked to over 198 million lire in 1942, a 396% increase. Total propaganda expenses in 1935 were just little more than amount spent by the Ministry of Popular Culture on purchasing newspapers alone in 1942.

Table 2
Institutions and organizations under the influence of the Ministry.

Institution/organization	Activities
<i>Istituto Nazionale Luce</i>	Production of films for mass indoctrination
<i>Automobile Club d'Italia</i>	Promoting and regulating the car sector
<i>SIAE</i>	Copyright protection
<i>Teatro San Carlo</i>	Theatre
<i>Teatro alla Scala</i>	Theatre
<i>EIAR</i>	National Radio Station
<i>Sindacato autori e scrittori</i>	Authors and Writers Trade Union
<i>Società Dante Alighieri</i>	Promotion of the Italian language
<i>Reale Accademia d'Italia</i>	Protection and promotion of Italian science, literature and arts
<i>Istituto Nazionale di Cultura Fascista</i>	Protection, dissemination and development of the ideals and doctrine of Fascism
<i>ENIT</i>	Promotion and organization of tourism in Italy
<i>Ente Stampa del PNF</i>	Press agent of the National Fascist Party
<i>Ente Radio Rurale</i>	Radio broadcasting in the countryside for the moral and cultural elevation of agricultural population

activities were strengthened. Table 3 shows the investment specifically in propaganda activities for the accounting year 1936–1937 when the Ministry of Press and Propaganda became responsible for intervening in the country's cultural life.⁵ Therefore, starting from 1936 with the Ministry of Press and Propaganda, propaganda became visible as an 'accounting object'. The Ministry was seen as "one of the most important creations of the regime, which shapes State intervention in a key aspect of social life" by overseeing cultural production (*Partito Nazionale Fascista, 1936, p. 25*). To allow the Ministry to do so, the Budget was set up in a manner that mirrored the Fascist definition of popular culture. Ordinary and extraordinary expenses were identified for theatre, cinema and press services, which included control of books, magazines and newspapers, along with miscellaneous propaganda activities and tourism. Expenses were then detailed into 33 items of expenditure (Regno d'Italia, 1937). The evolution of the Ministry of Press and Propaganda into the Ministry for Popular Culture in 1937 showed the tight link that was now expected between propaganda and the creation of a new national culture informed by Fascist values.

The labels used for the Ministry's accounts, the reports of which were available to a wide audience, clearly identify the priorities of the Fascists in using popular culture as a propaganda weapon. An important innovation in the Ministry's accounts was the identification of 'radio' with a separate heading. Although in the Fascist conception of popular culture the radio was under the broad umbrella of the press (*Partito Nazionale Fascista, 1936*), with the creation of the Ministry of Popular Culture it became a separate accounting object, which recognised the importance and potential of this new tool. For each heading, detailed line items were listed in the Budget of the Ministry of Popular Culture which were ultimately linked to the funding of strategic actions. In the detailed Budget accounts of the Ministry, expenses were divided into two categories. Firstly were the ordinary expenses that included all the costs for employees, rent, and contributions to increase theatrical, cultural, cinematographic activities and propaganda, and overheads (Regno d'Italia, 1937-1943c). Any extraordinary expenses were represented by resources allocated to each cultural activity under State control to achieve the specific ends of its programmes. These extraordinary expenses were divided into categories for each cultural activity: resources allocated to tourism, theatre, press at home and abroad, propaganda, cinematography and radio broadcasting (Regno d'Italia, 1937-1943c). The importance of detailed appropriations which enabled a clearer understanding of the purpose for which funding had to be used is further testified by the fact that the number of line items grew to 57 in the last year of the life of the Ministry of Popular Culture (Regno d'Italia, 1943b).

A new accounting innovation for the Ministry, as seen in Table 4, was the use of 'secret accounts' to encompass more politically sensitive government actions specifically for propaganda purposes. Importantly, as discussed below, this was just a fraction of the much higher resources managed through the Ministry of the Interior, which escaped parliamentary scrutiny and were used to silence or ensure the support of intellectuals. Fascist discipline extended to resource allocation and accounting as well. Budgetary appropriations were not to be changed and transfers between different accounts were not frequent. Nevertheless, the allocation of funding could change when deemed essential. This happened with theatre in 1937 when, following a parliamentary debate, it was decided to increase funding for the production of new operas (Camera dei Deputati, 1937a, p. 3739). Later, the funding for press officers abroad was increased during the war (Commissione Bilancio, 1943, p. 1247; Regno d'Italia, 1943c).

As shown in Table 4, although its propaganda function may not look obvious, among the activities carried out by the Ministry tourism was particularly important. Tourism was deemed essential to promote the regime's image, as testified by the remarkable amount of funds it was allocated; until 1941 nearly 50 % of expenditures. The funds allocated in the Budget to tourism were "to convert each foreigner who visited Italy into a propagandist of what the Regime achieved in each field" (Camera dei Fasci e delle Corporazioni, 1939b, p. 207). In the field of cinema, the importance of which escalated between 1937 and 1943 as Italy became more embroiled in war, funds were allocated to activities related to controlling and supervising the production of national movies and to the creation of a large establishment for the production of movies in Rome.

The analysis of the Budgets of the ministries overseeing cultural production offers insights on the shifting approaches adopted by the Fascist government in the cultural domain. If in 1937 prizes for movies and producers amounted to 2 million lire this was increased

⁵ Tables 3-5 do not depict the entire Budget for each year, but consist of an elaboration of original data by the authors indicating the aggregated amount for each heading.

Table 3
The Budget of the Ministry of Press and Propaganda for the year 1936–1937.

Items	1st July 1936 – 30th June 1937
Expenses for tourism services	28,680,000
Expenses for theatre	5,150,000
Expenses for press services	410,000
Expenses for cinematography	3,100,000
Expenses for other propaganda services	3,100,000
Overheads	14,470,000
Total	54,910,000

Source: Authors' own elaboration based on Regno d'Italia, 1936b. Amounts are in lire.

Table 4
The Budget of the Ministry of Popular Culture for the years 1937–1943.

Items	1st July 1937 – 30th June 1938	1st July 1938 – 30th June 1939	1st July 1939 – 30th June 1940	1st July 1940 – 30th June 1941	1st July 1941 – 30th June 1942	1st July 1942 – 30th June 1943
Expenses for tourism services	29,100,000	53,600,000	57,100,000	55,100,000	55,100,000	37,300,000
Expenses for theatre	7,550,000	7,600,000	12,200,000	12,250,000	12,250,000	20,540,000
Expenses for press officer abroad	780,000	2,423,000	2,423,000	3,500,000	3,630,000	4,070,000
Expenses for press services		780,000	800,000	930,000	1,580,000	5,080,000
Expenses for cinematography	13,100,000	13,100,000	20,100,000	10,200,000	31,230,292	36,900,000
Expenses for radio and TV broadcasting	100,000	500,000	1,600,000	3,030,000	3,030,000	3,030,000
Expenses for other propaganda services	3,600,000	3,600,000	4,500,000	4,500,000	5,600,000	5,600,000
Secret expenses				23,300,000	20,000,000	20,000,000
Overheads	15,295,000	19,565,000	19,675,000	44,175,000	66,130,000	43,835,000
Total	69,525,000	101,168,000	118,398,000	156,985,000	198,550,292	176,355,000

Source: Authors' own elaboration based on Regno d'Italia, 1937, 1938, 1939, 1940, 1941, 1942a, 1942b, 1943a, 1943b, 1943c. Amounts are in lire.

to 55.3 million in 1943. At the same time, funding for the control of movies and censorship remained quite low, ranging from 100,000 lire to 400,000 lire (Regno d'Italia, 1937, p. 30; 1943b, p. 2084). The Fascists believed that because “art, as a direct function of politics, is the opposite of itself” (Partito Nazionale Fascista, 1936, p. 6), they needed to refrain from a penetrating *ex ante* control of production of movies, with *ex post* rewards for products which truly embodied Fascist values believed to be a much more effective means for the creation of ‘quality’ cultural artefacts.

Despite their approach to movie production, Fascist intervention in theatrical production belied their apparently benign stance on culture. Expenses for censorship soared from 5.5 million lire to 13.5 million lire from 1937 to 1943 (Regno d'Italia, 1937, p. 30; 1943b, p. 2084). Unlike modern cinema, which was in the hands of a few major companies, theatre had a long-established tradition in Italy and was characterised by the presence of different types of performances and a myriad of small companies. The totalitarian regime was therefore not afraid to exercise strict control of theatrical production in the creation of a ‘State theatre’, one which would avoid productions concerned only with “narrating the unremarkable vicissitudes ... of a mediocre society or analysing the tortuous mental evolutions of some madman” (Partito Nazionale Fascista, 1936, p. 31). Budgeted expenses for theatre between 1937 and 1943 also included implementing ‘Saturday at the theatre’, a programme which sought to open theatres to the working class to improve their cultural level and sense of belonging to a powerful community (Regno d'Italia, 1938, p. 2633).

Radio occupied a central role in the dissemination of Fascist ideas by emphasising any news reports in a way that was favourable to the regime. For this reason, funds were used to buy equipment for radio broadcasting to be placed in public places such as schools, barracks or the local offices of the Party (Regno d'Italia, 1943b, p. 2085). Such was the importance of the radio that it was expected to be both a “source of knowledge, education and propaganda” and, as a means of entertainment, “achieve a creativity which is not less artistic than that of cinema” (Partito Nazionale Fascista, 1936, pp. 26 and 34). Consistent with one of the main programmes of government for which the Ministry was responsible, attempts to influence the press abroad were considered strategically important by the Fascist regime in the dissemination of its ideology outside Italy. Costs associated with the development of international propaganda were mainly related to the salary of the employees abroad, rent and travel expenses (Regno d'Italia, 1937-1943c).

The final act of Fascist propaganda in the Italian territory occurred when the Fascists fled north and established the Republic of Salò. Table 5 shows the Budget of the Ministry of Popular Culture during the two years of the ephemeral Republic. The structure of the Budget remained unchanged and, despite the unstoppable advance of Allied troops from the south, supported by Italian partisans, significant resources were invested in propaganda activities as a last, desperate attempt at winning the trust of the population still under the heel of the Fascists. Resources allocated to tourism decreased significantly and were almost 50 % of what they had been at

Table 5

The Budget of the Ministry of Popular Culture for the years 1944–1945.

Items	1st July 1943 – 30th June 1944	1st July 1944- 30th June 1945
Expenses for tourism services	39,100,000	21,500,000
Expenses for theatre	16,490,000	26,089,379
Expenses for press officer abroad	5,110,000	2,750,000
Expenses for press services	7,580,000	6,450,000
Expenses for other propaganda services	5,600,000	5,600,000
Expenses for cinematography	55,700,000	56,321,152
Expenses for radio broadcasting	3,400,000	6,200,000
Overheads	33,077,500	88,123,335
Total	166,057,500	213,033,866

Source: Authors' own elaboration based on Repubblica Sociale Italiana, 1944, 1945. Amounts are in lire.

the height of the Fascist rule, consistent with the much-changed international scenario, with expenses mainly needed to repair facilities or transform them into accommodation for refugees. Performing arts remained very important, with theatre and cinema seen as means to try to boost the morale of the populations affected by the war. Nevertheless, State control became even stronger. The resources devoted to awarding prizes for the production of movies fell to 6.1 million lire, whilst money was invested mainly in newsreels by the *Istituto Nazionale Luce* which sought to provide the citizens of the Republic of Salò with partisan information on war events (Repubblica Sociale Italiana, 1944, p. 3036). A new fund for movie production was set up, access to which was strictly controlled. As far as theatre was concerned, almost all resources were invested in censorship activities (Repubblica Sociale Italiana, 1944, p. 3038).

5.2. The secret funding of intellectuals and artists

Beyond the use of resources from its own Budget, the Ministry also sought to influence cultural production in other more discreet ways. This took the form of individual grants awarded to intellectuals, artists or journalists to ensure their committed allegiance to the regime and their use as a weapon for propaganda. The Ministry funded numerous intellectuals, even if many of them had limited impact on cultural life in the country. In return, they were expected to ensure that their actions were in line with the expectations of the regime, or at least that their work did not openly criticise or contradict the priorities of the Fascists. Any act of insubordination was swiftly punished. When renowned poet and war hero Giuseppe Ungaretti took part in a rally against racist laws in 1939, the Ministry immediately suspended his monthly subsidy of 1,500 lire (ACS, Ministero della Cultura Popolare, Gabinetto, b. 1491, f. Giuseppe Ungaretti). This action, and the significant resources invested in achieving its goals, showed how the Fascists did much more than just expect cultural products to be 'inspired' by their values.

The resources used to fund intellectuals were not part of the normal appropriations made in the Budget of the Ministry but were allocated through a secret procedure using money coming from the General Directorate for Public Security (Sedita, 2010, p. 18). This activity is identified in the secret accounts of the Ministry of the Interior, from which it is possible to appreciate the way in which the Fascist government sought to fund the press and individual intellectuals between 1934 and 1943. So important was winning the allegiance of apparently neutral intellectuals that this was deemed a matter of national security. Consequently, the most important feature of the funding activities of intellectuals organized by the Ministry was its secrecy. The 'kindness' of the Regime towards

Table 6

Funds for intellectuals from the Ministry (in lire).

Name	Regular funds	Occasional payments	Activity
Aleramo, Sibilla	168,000		Writer and poet
Antonelli, Luigi	120,000	23,500	Playwright and journalist
Archidiacono Nicola,	150,000		Journalist
Barilli, Bruno	84,000	16,600	Actor and music composer
Barbani, Tiberio Roberto	96,000		Poet
Bonciani, Carlo	52,200		Journalist
Cabella, Giorgio	72,000	3,200	Writer and journalist
Caporilli, Pietro	72,000	56,100	Writer and journalist
Cardarelli, Vincenzo	114,000	18,000	Poet and journalist
Civinini, Guelfo	126,000	28,000	Poet and journalist
Corra, Bruno	96,000	7,000	Writer and screenwriter
De Begnac, Ivon	120,000	4,000	Writer and journalist
Evola, Giulio	48,000		Philisopher
Filippini, Anton Francesco	84,000	20,500	Poet and writer
Giorda, Marcello		235,000	Actor
Govoni, Corrado	216,000	46,000	Poet
Orazi, Vittorio	72,000		Writer
Patti, Gino	72,000		Painter
Quasimodo, Salvatore		4,000	Poet. Nobel Prize winner in 1959
Ungaretti, Giuseppe	144,000		Poet and journalist

intellectuals could not be made public (Sedita, 2010, p. 40). The secrecy of the practice was confirmed when in 1940 the Prefect of Verona suggested that the Minister of Popular Culture, Alessandro Pavolini, publicise through a press release the kindness of the regime to intellectuals, the answer of the Ministry was simply: “No! The measure is confidential” (ACS, Ministero della Cultura Popolare, Gabinetto, b. 246, f. Barbarani Tiberio).

The amount managed by the Ministry of Popular Culture to finance intellectuals, journalists and newspapers was recorded in ‘shadow’ accounting registers, called “general accounts”, which hid the real purpose of these resources (Sedita, 2010, p. 18). The Head of the Police and the Minister of Popular Culture managed jointly and secretly these extra resources, but the transfer of resources from the General Directorate for the Public Security to the Ministry had ultimately to be approved by Mussolini himself. The Ministry recorded this amount through generic clearing entries during the year. In this way, money was not recorded in the Budget of the Ministry, thereby escaping parliamentary scrutiny and was not visible to whoever checked the official Budget, which was publicly available. Table 6 shows how the most important intellectuals of the time, among whom were important poets such as Giuseppe Ungaretti and future Nobel Prize winner Salvatore Quasimodo (ACS, Ministero della Cultura Popolare, Resoconti, b. 5, f. A), were regularly funded as part of the secret accounts and, thus, the importance with which their contributions were regarded by the regime. In particular, the Ministry secretly managed for this purpose over 634 million lire, four times the average annual amount allocated through the Budget of the Ministry during its life. These funds were used to finance the work of 906 intellectuals and 387 newspapers, magazines and news agencies, hence making them ‘indebted’ to the government (Sedita, 2010, pp. 17, 22, 232).⁶

Those who received funding entered into a ‘tacit agreement’ with the government, whereby they agreed to perform propaganda activities on behalf of the State by means of articles, books or other artistic products which were consistent with the values promoted by the regime now embedded as the popular culture (Sedita, 2010, p. 35). This was obvious from the ministerial responses to intellectuals who had requested funding. Minister Alfieri made very clear how the funded intellectual was expected to collaborate with the regime when he exclaimed: “I decided to meet you halfway and offer you a temporary form of collaboration with the Ministry, which from time to time will be sending requests to you. The Ministry will pay you a cheque of 2,000 lire starting from 1 September and will expect ... a collaboration that will involve [contributions to] newspapers and magazines or several additional tasks” (ACS, Ministero della Cultura Popolare, Resoconti, b. 5, f. A). The discreet way in which funding was used meant that the claims made by intellectuals and artists looked credible, spontaneous, disinterested and not influenced by the regime. In this way, there appeared to be consensus in public opinion in Italy while to those abroad it seemed even deeper and wider.

6. Reporting the results of propaganda activities

6.1. Theatre

Theatre has been traditionally one of the most obvious manifestations of Italian cultural production, most especially opera. Theatre was seen by the Fascists as a form of art that is “eminently social and, hence, necessarily political” and a weapon more powerful than direct propaganda (Camera dei Deputati, 1937a, p. 3749). Quality theatrical production was expected to “stage noble and virile passions which can profoundly shake the souls of the masses, awakening their best selves. Faith, patriotism, the conquests of the workers, the theme of self-sacrifice and the other qualities and ideals that Fascism praises in its doctrine” (Partito Nazionale Fascista, 1936, p. 31). Parliamentary debates on the Budget of the Ministry show how this goal was pursued by means of promoting quality productions and avoiding the spread of small theatre companies that did not have the means to stage the spectacular shows demanded by the Fascists and ensure a wider audience for the performances (Camera dei Deputati, 1937a, p. 3749; Commissione Bilancio, 1942, p. 1013).

New initiatives to open theatres to the working class by means of low-price shows, such as the ‘Saturdays at the theatre’, were to expose as many people as possible to a Fascist message whilst showing the regime’s benevolence towards lower classes. This policy meant that the State had to support theatres that saw their income significantly curtailed by the imposition of expensive shows at reduced prices (Bigoni et al., 2021). State subsidies for theatres grew almost every year as the use of low-price shows became widespread, with extra taxes imposed on movie theatre tickets as a form of cross-subsidisation between different forms of Fascist culture (Camera dei Deputati, 1937a, p. 3739). The Fascists sought to draw the working class to the theatre by promoting grassroots theatre in the form of performances organised by workers’ associations and travelling companies known as ‘Carro di Tespi’ that performed from the back of their wagons. Funding was also used to create new State-owned companies which would permanently perform in three Italian theatres (Partito Nazionale Fascista, 1936, p. 31) and commission new shows (Camera dei Fasci e delle Corporazioni, 1940b, p. 555). These were the first steps towards the creation of the much sought-after ‘State theatre’ which would liberate the Fascists from ‘unreliable’ private companies, a process that the outbreak of the Second World War abruptly halted.

The development of Italian theatre was further supported when the Ministry imposed limitations on the number of foreign plays and operas that could be performed in Italian theatres, which from the late 1930s had to be those by Italian writers and composers

⁶ Intellectuals wishing to apply for funding needed to send a letter to the Ministry with their request. Once the Ministry had evaluated the request it was then sent directly to the attention of Mussolini with a note providing the main elements of the intellectual’s application (ACS, Ministero della Cultura Popolare, Resoconti, b. 15). Mussolini himself decided whether to approve the subsidy. Funding could have been recurrent, with monthly payments, or take the form of a lump-sum, with the amount and duration of the subsidy decided on a case-by-case basis (ACS, Ministero della Cultura Popolare, Resoconti, b. 5, f. A). A personal dossier was then kept by the Police on each funded intellectual, with notes on their loyalty (Sedita, 2010, p. 38).

(Commissione Bilancio, 1942, p. 1013). Minister Pavolini proudly exclaimed that 55 % of all plays and operas staged in the country in 1939 were by living Italians (Camera dei Fasci e delle Corporazioni, 1940b, p. 555). At the same time, theatre was used as a means of propaganda abroad, one which could show the greatness and might of the Italian nation reformed by the Fascist revolution.

Detailed financial and non-financial information was often used in parliament to demonstrate the results achieved by the Ministry and to incentivise further action. For example, it was noted how in the 1935–1936 season there had been 80 new Italian plays and 933 shows, which generated receipts of 3,540,347 lire, a significant improvement on the previous season, and 33 new foreign plays and 424 shows, with receipts of 1,707,641 lire (Camera dei Deputati, 1936a, p. 2698). Even the number of amateur and travelling companies was accounted for, thereby testifying to the pervasiveness of Fascist control and the importance placed by the government on theatre as a propaganda tool. This was made very clear with the level of detail reported to parliament such as in 1937 when the travelling ‘Carro di Trespi’ was reported to have performed 264 shows that attracted 264,512 spectators between 1929 and 1934 (Camera dei Deputati, 1937a, p. 3770).

Theatre was supported by the Fascists even during the war as a desperate attempt to show the commitment of the regime to its people and to boost troop morale. Mussolini himself granted an extra subsidy for operas amounting to 300,000 lire in 1943 to cover part of the cost of new shows, which were attended by 160,000 spectators, of which 50,000 were military personnel (Commissione Bilancio, 1943, p. 1255). Given the difficulties in organising professional performances during the war, more was expected of workers’ associations, which in 1942 organised 20,668 performances attended by over 16 million people (Commissione Bilancio, 1943, p. 1254). The payment of subsidies continued even when the Fascists set up the Republic of Salò (Scardaccione, 2002, p. 698).

6.2. The press

Crucial to the control of the press and publishing generally was the very strong censorship activities carried out by the Ministry, which contradicted the image that the Fascists sought to spread as a regime which did not dictate the content of artistic production (Partito Nazionale Fascista, 1936). These activities consisted of approving published materials and examining books and other publications before they could be printed. All publications were subjected to increasing scrutiny, including those targeting younger generations, for youth “need to grow following the cult of the great ideas and great figures of the Motherland and worshipping heroism, struggle and sacrifice” (Camera dei Fasci e delle Corporazioni, 1939b, p. 214). Control of the press by the Ministry became particularly obvious following the creation of the Italian empire in 1937 and the ever-stronger opposition encountered by the country from Western powers, which led Italy into the deadly embrace of Nazi Germany.

The Ministry provided financial support for the Italian newspapers, all of which were expected to be strongly aligned with the regime, and also kept a register of Italian journalists; only those approved to be included in the register could work for the Italian press whilst each newspaper’s editor was made legally responsible for anything that was published (Partito Nazionale Fascista, 1936, p. 23). Control by the Ministry meant that the content of Italian newspapers was to give prominence to political events and the achievements of the regime at home and abroad, whilst crime news was to be kept to a minimum to avoid exciting people’s “lowest instincts” (Camera dei Deputati, 1936a, p. 2653). Negative reporting also threatened the idea of the perfectly safe and ordered Fascist society.

Production of books was invigilated by the Ministry and used as a propaganda tool. Special publications were produced and disseminated to promote specific events, such as the war on Ethiopia. When Fascist Italy attacked Ethiopia between 1935 and 1936, over 2.5 million books and pamphlets were distributed in Italy and abroad to explain the reasons for the war and its benefits, with another 500,000 publications on the Italian empire and the ‘salvific’ interventions by the Fascists in the local economy and the health of indigenous populations (Camera dei Deputati, 1937a, p. 3776). Books and other publications on Fascist doctrine and the State’s interventions in the economy and society were distributed at international conferences and were also a means to strengthen the bonds with Italy’s allies, most especially Germany. Moreover, the Ministry made all approved Italian magazines accessible abroad, especially in America and Japan (Anonymous, 1939; Camera dei Fasci e delle Corporazioni, 1939a, pp. 185–186). Libraries abroad were inundated with books that were dense with Fascist rhetoric (Camera dei Fasci e delle Corporazioni, 1940b, p. 558). These actions by the Ministry were carefully documented with accounting numbers as a means to demonstrate the Ministry’s all-pervasive action and its achievements. In 1938 alone the regime had funded the printing and delivery of 250,000 new books in 14 languages and 850,000 reprints in 16 languages (Camera dei Fasci e delle Corporazioni, 1939b, p. 203).

The Ministry could seize any publication if they were deemed incompatible with the government’s moral or political vision (Anonymous, 1937a). Budgets and parliamentary debates show how significant resources were devoted to the ‘book reclamation campaign’ which sought to purge authors and books that were not consistent with the Fascist creed, which included reducing imports and translations of foreign works and, following the issuing of racial laws in 1938, books by Jewish authors. As a result, in 1939 1,472 books came to the attention of the Ministerial censorship committee and 913 were withdrawn by the publishers, whilst another 425 were seized. In the same year 40 books were withdrawn from circulation, another 45 were prevented from being re-printed and four were approved following revisions (Camera dei Fasci e delle Corporazioni, 1940b, p. 558). Similar control and supporting statistics can be found for newspaper articles (Commissione Bilancio, 1941, p. 748). So detailed was the measurement system supporting censorship activities that members of parliament were even made aware that if in the past 67 % of the space in children’s magazines was dedicated to adventures of “pirates and outlaws” by 1942 these had completely disappeared (Commissione Bilancio, 1943, p. 1251).

The use of newspapers and books as means of propaganda continued when the Fascists moved to Salò. The far-reaching control on all publications appearing in the territory was no longer possible given the lack of resources. Nevertheless, the Fascists were prepared to commit 38 million lire to support newspapers that incurred losses during the war to ensure they could survive and serve the dying regime (Scardaccione, 2002, p. 858).

6.3. Radio

The Fascists invested significantly in the development of radio broadcasting, the “most powerful and substantial means of divulgence available to the Ministry”, made possible by “the great genius of a great Italian”, Guglielmo Marconi ([Partito Nazionale Fascista, 1936, pp. 34-35](#)). The first Fascist radio station was inaugurated at the end of 1924. It was soon followed by many others as the regime sought to reach every part of the Italian territory, not only with entertainment programmes but also daily news. Radio programmes had to be compliant with the needs of the regime and broadcast immediately all the news that the government approved to be broadcast (*Camera dei Fasci e delle Corporazioni, 1939a, p. 186*).

Generous resources were allocated in the Budget to support the construction of new radio stations and more powerful infrastructure, to the point that by 1938 radio signals in Italy were stronger than in Germany and France and almost equal to those of Great Britain (*Camera dei Fasci e delle Corporazioni, 1939b, p. 209*). These investments sought to ensure that even those with limited financial means, who could afford just a low-quality radio, had access to the Fascist offerings. The propaganda intentions of the regime went even further by launching their own budget radio, the so-called ‘Radio Balilla’, to give even wider access to radio programmes, especially in the countryside (*Camera dei Deputati, 1937a, p. 3778*). By 1938 the regime had distributed for free 26,143 radios to schools, which could reach over 4 million students (*Camera dei Fasci e delle Corporazioni, 1939a, p. 187*).

Investments in the development of infrastructure were mirrored by a careful monitoring of the number of subscriptions to radio broadcasts. There were approximately 700,000 subscribers in 1936, 840,000 in 1937, 1 million in 1938 and 2 million in 1941 (*Camera dei Deputati, 1937a, p. 3777*; *Camera dei Deputati, 1938b, p. 4891*; *Camera dei Fasci e delle Corporazioni, 1939b, p. 209*; *Commissione Bilancio, 1942, p. 1013*). Also monitored was the number of subscribers per 100 inhabitants in the main Italian cities, which enabled the government to see where intervention was most needed (*Camera dei Fasci e delle Corporazioni, 1939b, p. 209*). The offering was measured by recording the number of broadcasting hours, which in 1939 reached 75,000 h, twice as many as three years before (*Camera dei Fasci e delle Corporazioni, 1939b, p. 209*). Given its ample reach, radio was not limited to propaganda activities at home but also to reach an audience abroad. Italian broadcasts in 27 different languages that sought to counter the ‘lies’ on Fascist Italy spread by its enemies (*Camera dei Fasci e delle Corporazioni, 1940b, p. 559*) reached Europe, Asia, Australia, the Americas and the Italian colonies in Africa. To ensure further links with potential supporters of the regime abroad, Italian language classes broadcasted by radio were offered. In 1936 they already reached 23,000 students (*Camera dei Deputati, 1937a, p. 3778*). During the war, radio infrastructure was used to capture and remove foreign broadcasts. Again, the results were carefully measured and reported to parliament as shown in 1942 when an average of 260,000 words were intercepted per day (*Commissione Bilancio, 1943, p. 1254*).

6.4. Cinema

As an obvious symbol of modernity, cinema soon attracted the attention of the Fascists. Italy had been at the forefront of silent movie production, but with the advent of sound it had lagged behind in a market dominated by the USA, a trend that the government sought to tackle with significant investments. Cinema was seen by the government and its supporters as “a true product of our time ... (C)inema is to us what cathedrals were at their time” (*Camera dei Deputati, 1936a, p. 2659*). Cinema had the potential to significantly influence the thoughts and feelings of the masses, thereby representing a “tool for leisure, education, moral growth and a very effective means of propaganda” (*Camera dei Deputati, 1936b, p. 2678*).

Soon after the establishment of the Ministry of Press and Propaganda, a fund of 10 million lire per year was created to support the development of new movies. It was understood that access to these resources required ministerial approval of the screenplay and a check on the financial situation of the production house ([Partito Nazionale Fascista, 1936, p. 32](#)). Further support was provided in the form of facilitated access to credit by a State-owned bank for a total of 20 million lire, along with monetary prizes of for those high-quality productions that “have best embodied the spirit of our time” (*Camera dei Deputati, 1938b, p. 4893*; [Partito Nazionale Fascista, 1936, p. 33](#)). Support, and control, of productions was not limited to movies but extended to cartoons for children (*Camera dei Deputati, 1937a, p. 3736*).

Beyond direct financial support, the State also sponsored the development of an ‘Experimental Centre for Cinematography’, which offered specialist training for those working in the movie industry, with courses ranging from acting and direction to make-up and sound technologies. The largest film studio in Europe modelled on Hollywood, the *Cinecittà*, was built in Rome (*Camera dei Deputati, 1936b, p. 2679*; [Partito Nazionale Fascista, 1936, p. 34](#)). Specific agreements were also made for exporting Italian movies as part of the regular offering of movie theatres abroad, most especially in Germany, whilst new movie theatres were opened in the Italian colonies in Africa (*Camera dei Deputati, 1938b, p. 4887*). Protectionist interventions for Italian production meant that movie theatres were expected to show at least one Italian film for every-three foreign works, whilst over time stricter limits were introduced on the import of foreign movies until those from America were banned outright during the war (*Camera dei Deputati, 1937a, p. 3785*; *Commissione Bilancio, 1941, p. 750*).

Support by the State resulted in a slow but steady growth of the film industry in Italy, which was regularly inspected and reported to the parliament. When the Ministry of Press and Propaganda was created in 1935 Italy produced only 30 movies per year. This increased to 48 in 1938, to 80 in 1939 and to 112 in 1940, when the export of movies became higher than movie imports. In the same period private investment in movies rose from 39 million lire to 170 million (*Camera dei Deputati, 1936a, p. 2660*; *Camera dei Fasci e delle Corporazioni, 1939a, p. 186*; *Camera dei Fasci e delle Corporazioni, 1939b, p. 205*; *Camera dei Fasci e delle Corporazioni, 1940a, p. 553*; *Commissione Bilancio, 1941, p. 744*). Productions that attracted significant interest from the audience were often reported, as was the case of the *Casta Diva* which was projected “1,007 times, as opposed to an average of 670 for foreign movies” (*Camera dei Deputati, 1937a, p. 3737*). Every opportunity was taken to provide in reports details such as these that were meant to create a very convincing

rendition of the success of the Fascists in the creation of their vision of popular culture.

The development of the cinema industry was also monitored through comparisons with other countries. It was documented how the average spending per person in movie theatres in Italy was half of that of France and one-fourth of that of the USA, with ticket prices abroad significantly higher. Also monitored was the number of movie theatres and box office receipts as Italy sought to close the gap with market leaders (Camera dei Deputati, 1936b, p. 2680; Camera dei Fasci e delle Corporazioni, 1939b, p. 205). Nevertheless, the development of local production and the interest in cinema was such that the Fascists estimated that by 1941 annual average attendance was around 700 million spectators (Commissione Bilancio, 1942, p. 1013). The investment of significant amounts of public money meant that the Ministry was also able to show that these investments were not simply bearing fruit in terms of propaganda, but also from a financial standpoint with increasing revenue generated by duties on tickets (Camera dei Deputati, 1937b, p. 3770). To show that investment in cinema was desirable even during the war, a report was presented to the parliament in 1943 showing that from 1935 to 1942 the net contribution to the State offered by cinema had been always positive and doubled in the period considered, reaching 110 million lire even if in 1942 the State had paid an unprecedented 80 million lire in contributions to producers and movie theatres (Commissione Bilancio, 1943, p. 1258).

Control of cinema did not end with the fall of the regime, for shortly after the creation of the Republic of Salò the Fascists decided to 'normalise and moralise' movie production. All production houses operating in the Republic had to re-apply for a new licence to carry out their activities. This licence would only be granted to those businesses which "based on their past activity, financial stability, technical ability and, most especially, political behaviour, are deemed able to properly develop and improve national movie production" (Scardaccione, 2002, p. 699-700). At the same time, the ministerial commission for checking new screenplays was re-established. A State-owned entity was established to oversee the import and export of movies, with the power to acquire stakes in production houses and even take over their management (Scardaccione, 2002, p. 696). Despite the worsening war effort that was absorbing most of the Republic's resources, financial support for movies by the State was continuously confirmed and a new fund of 52 million lire for movie production was created (Scardaccione, 2002, p. 702).

6.5. Tourism

A less obvious propaganda weapon was tourism. Members of parliament clearly stated that tourism was "an activity with indirect political importance ... which is of great value to all nations, and in particular to Italy" (Camera dei Deputati, 1936b, p. 2690). Tourism from abroad was seen as particularly important for improving the image of the regime in other countries, as those who came to Italy to enjoy its architectural and natural beauties could not fail to notice, according to the government, the great works inaugurated by the regime, such as reclaimed lands, modern roads and facilities, and the safety and order brought by the Fascists (Camera dei Deputati, 1936a, p. 2655). Tourists were therefore believed to be important propaganda agents once back at their home countries.

The State supported the improvement of tourist activities by providing financial resources to pay interests on loans taken out for the construction of new hotels or the improvement and expansion of existing ones, which stimulated private investments of one billion lire (Camera dei Deputati, 1937b, p. 3789; Camera dei Deputati, 1938a, p. 4867). The impact of interventions in the tourism industry was carefully monitored and reported. This meant identifying not only the number of tourists from abroad who spent their holidays in Italy, but also the number of cars entering the borders of the country and the average stay (Camera dei Deputati, 1936a, p. 2663). The Ministry engaged with other government departments to ensure that the infrastructure needed to facilitate tourist flows could be well maintained and improved, therefore reporting on the number of kilometres of primary and secondary roads constructed or repaired (Camera dei Deputati, 1936a, p. 2665). The outbreak of war, with its obvious consequences for tourism, did not stop the Fascists. The years between 1939 and 1942 saw the highest amount of resources invested in tourist activities, including preparation of the 1942 World Expo which was meant to be held in Italy (Camera dei Fasci e delle Corporazioni, 1939b, p. 207).

Reporting to parliament about achievements in tourism continued even during the war. For example, in 1940 the State paid 6 million lire to 1,200 tourist enterprises, whilst another 2,000 private concerns accessed funding for the construction of new hotels worth 3 billion lire, which would have generated 29,700 new beds in hotels, including those for the 1944 Winter Olympics, which the Fascists still thought would have been held (Camera dei Fasci e delle Corporazioni, 1940b, p. 553). Details of controls on the quality of hotels were also provided, including the number of facilities inspected and those of hotels that were temporarily shut down for not meeting the quality requirements set by the government (Commissione Bilancio, 1941, p. 749; Commissione Bilancio, 1943, p. 1262). Just ten days before the fall of the regime, the Fascists were still proudly reporting in detail their investments in advertising to attract tourists, which involved "48 newspapers and 60 reviews for 559 pages and 147,500 mm [total length of text] in Italy ... and 40 articles for 126 pages and 7,000 mm abroad" (Commissione Bilancio, 1943, p. 1263).

7. Discussion and conclusion

The contributions of this study to the accounting literature related to arts, culture and the State, in its liberal and illiberal forms, are twofold. The article adds to studies that have sought to use accounting documents as a source for documenting historical events and epochs in tight connection with their cultural and political contexts (Jeacle, 2009; McWatters and Lemarchand, 2010; Pinto and West, 2017; Stacchezzini et al., 2021; Vasconcelos et al., 2022). In particular, it has provided evidence of the importance of accounting documents as a means to develop social history. Accounting records providing financial and non-financial information are not simply "dusty piles of numbers" but rather "they can provide vivid information on the everyday lives of real people in important historical epochs" (Pinto and West, 2017, p. 158). Accounting data has enabled the development of a narrative (Funnell, 1998a; Llewellyn, 1999) on a crucial period of Italian history, thereby helping to uncover how the Fascists sought to mobilise popular culture as a less obvious

means to win the committed allegiance of the Italian population and instil habits and forms of behaviour that were consistent with the regime's values and beliefs. Moreover, the narrative has also identified the ways in which accounting numbers in the form of Budgets, reports to the parliament and secret payments to notable intellectuals were part of the Fascist machinery of power and helped to enact Fascists plans in the field of popular culture. State intervention took the form of direct repression but also of funding and incentives promoting a spontaneous adhesion to Fascist values.

The study also offers a novel investigation of the relationship between accounting, art and the strategies for control of a totalitarian State. A growing body of literature has considered this relationship in contemporary liberal States (ter Bogt and Tillema, 2016; Crepez et al., 2016; Donovan and O'Brien, 2016; Ellwood and Greenwood, 2016). However, despite art being funded, governed and influenced by States in different epochs, much less is known about this relationship when art and accounting are used in the achievement of far-reaching political goals. In Fascist Italy arts and culture were not simply promoted and funded but closely controlled as a fundamental part of the totalitarian project developed by the Fascists for which the information and discipline generated by accounting practices were an essential component. In particular, the study documents the role of accounting as a technology in the State's endeavour to control intellectuals and also to hide that this had happened. The study therefore offers a new perspective on the functioning of accounting in totalitarian regimes (Detzen and Hoffmann, 2018, 2020; Ezzamel et al., 2007; Funnell, 1998b; Lippman and Wilson, 2007; Sidorova et al., 2021; Twyford, 2021), and provides further evidence which adds to the rising interest in the operations of Italian Fascism (Bigoni, 2021; Bigoni et al., 2021; Cinquini, 2007; Funnell et al., 2021, Papi et al., 2019; Sargiacomo et al., 2016).

Historiography has provided ample evidence of the ways in which the Fascists weaponised the use of culture to dismantle any form of opposition and to construct a totalitarian State (Bernhard and Klinkhammer, 2017; Forgacs and Gundle, 2007; De Felice, 1996a, 1996b; Gentile 2013, 2014). In rendering the characteristics of Fascist spectacle (Berezin, 1991; Zamponi, 2003) the research has drawn upon rich materials, most especially Fascist laws and publications, speeches and diaries from Fascist leaders. Much less attention has been paid to accounting records in the form of the Budgets of the Ministry and financial and non-financial reports as a source of social history. These reports enable a clearer, stronger understanding that is not as accessible with other sources of how Fascist ideas, such as their understanding of popular culture, were acted upon and turned into actions aimed at spreading Fascist beliefs. The accounts of the Ministry identify the content of popular culture permitted by the Fascists and the main ways in which it was enlisted as a propaganda weapon. Accounting records also enable finer grained analyses of the shifting priorities of the Fascists over time as reflected in the appropriations in the Budget, and in the detail and emphasis placed on documenting the activities in the different fields of cultural production in the accounting reports provided to parliament. The Budgets of the Ministry show very convincingly the increasing importance of investments in popular culture as a means of propaganda.

The use of accounting records as a means to develop social history is also useful to expose the partisan philosophical and political assertions made by those in power. As shown by the case of Fascist intervention in the artistic domain, budgetary appropriations belied the apparent 'light touch' approach to culture the Fascists sought to popularise. The Fascists, allegedly, simply wished that all cultural artefacts be imbued with the values promoted by them, such as force, ruthlessness and self-sacrifice: "the artist works and creates, and cannot truly see themselves if not in in the spiritual activities promoted by the political system" (Partito Nazionale Fascista, 1936, p. 7). Far from limiting their action to ensuring that cultural artefacts would be inspired by the 'spiritual ethos' promoted by the regime, Budgets show how significant resources were invested in censorship activities in a field such as theatre which had been traditionally difficult to control given the myriad of small companies, writers and producers revolving around theatrical productions. Moreover, data presented to parliament further indicated how effective Fascist censorship was, with many books or other publications withdrawn from the market or reinstated only after significant changes were made.

Accounting records also demonstrate how a significant amount of resources invested in the creation of Fascist culture was not managed through traditional means and, thereby, escaped parliamentary scrutiny. This was all the more obvious with the funding of the activity of famous artists, the propaganda activity which attracted most resources. The reputation that these artists enjoyed boosted their propaganda function, for their allegiance with the regime may not have been known to those who enjoyed the artistic creations of militant artists, hence leading the audience into believing that Fascist ideals were inherently good for they were endorsed by even such eminent and 'independent' intellectuals. At the same time, reliance upon terror to persecute well-known intellectuals could have been very counterproductive, for their reputation would have provided them with an audience that would be ready to condemn the totalitarian actions of the State. Accounting records related to artists show how Fascist intervention in the cultural domain was much stronger and direct than their official publications and speeches would lead an audience to believe.

The analysis of accounting records as a tool for social history in different political environments enables an understanding of the importance placed by governments on accounting techniques in the achievements of their goals. Despite the Fascist government being quintessentially illiberal and, at least philosophically, disinterested in matters of measurement and efficiency (Bigoni, 2021; Bigoni et al., 2021), accounting records show the importance of accounting tools in parliamentary discussions. Accounting 'numbers' that were not kept secret were employed to make immediately visible and easily understandable to the members of parliament, and whoever consulted the accounting reports, the results achieved by the Fascist government in the cultural domain. Financial and non-financial data were used to demonstrate the progress made in certain fields, such as the evolution of Italian cinema, or raise awareness about the work that needed to be done in others, as in the case of insufficient attendance at theatrical performances.

So important were accounting numbers in giving substance and prestige to government action that a very developed system of data recording was set up, one which could measure even the number of daily words intercepted by Italian radio operators, the space occupied by different types of stories in children's magazines and the length of touristic advertisements. This information provides further evidence of the Fascist effort in building ideologies, images, messages, beliefs, everyday life standards and homologating and controlling the population by mobilising a large portfolio of tools and measures. Financial and non-financial information enabled the regime to appreciate if, and to what extent, the resources in the Budget had been put to good use and had informed policy (Camera dei

Deputati, 1937a, p. 3739; Commissione Bilancio, 1943, p. 1247). This information was also a propaganda tool itself as it was then used in specialised reports and magazines to proclaim the achievements of the regime in the development of a truly Fascist culture. Despite their disdain for everything that was liberal and capitalist, the Fascist did not refrain from using accounting tools in their attempt to 'Fascistise' Italy.

The study has some limitations, mainly imposed by the destruction of potentially relevant documentation as the Fascists retreated at the end of the war, especially at the time of the Republic of Salò. Thus, it has not been possible to access the accounts of all the organisations funded by the Ministry, which may have helped to shed further light on how they were used as means of propaganda by the Fascists. Moreover, due to the difficulty in accessing these materials, the study has not drawn from personal accounts in the form of letters and diaries of intellectuals who were secretly funded by the Ministry. These documents would have been useful in enabling an understanding of the actual level of adhesion of salaried intellectuals to Fascist beliefs and their actions to help spread these through cultural artefacts.

This study paves the way for further work on accounting and popular culture. Other historical periods for Italy could be investigated to expose and analyse how those in power have sought to use accounting practices to regulate for their benefit the production and dissemination of culture throughout the Italian territory, within which art in all of its forms has traditionally been promoted. Moreover, other totalitarian regimes, such as Nazi Germany, Communist Russia, Salazar's Portugal, Franco's Spain or South American dictatorships could be considered to investigate if and how they have sought to exploit culture as a weapon to boost consensus around their political aims and beliefs and the contributions of accounting in this process. Other States also could be analysed from a contemporary perspective to study how accounting has been deployed in the service of a propaganda strategy aimed to influence cultural production to control their population.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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Data availability

No data was used for the research described in the article.

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