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# Cost Accounting for War: Contracting Procedures and Cost-plus Pricing in WWI Industrial Mobilization in Italy

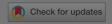
Gloria Vollmers 

✓, Valerio Antonelli, Raffaele D'Alessio & Roberto Rossi

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sition. This

paper contributes to the theoretical debate about the relationships between accounting

and war in the Italian context where lobbying, collusion, bribery and private interests dominated the administrative behavior of public and private actors instead of efficiency, accountability and honesty.

# Acknowledgements

Relateu research

We thank associate editor Ingrid Jeacle and an anonymous reviewer for their help and encouragement. We gratefully acknowledge the personnel of the 'Central State Archive', the 'Historical Archive of the Parliament' and the archive of the 'Fondazione Ansaldo' for its kindness.

## Notes

1 The archive originated from a donation of the Perrone family, the owners of Ansaldo up to 1922. After WWI, during the inquiry against Ansaldo, the entire archive was transferred, preserved and classified during the proceedings of the Parliamentary Commission of Inquiry on War expenses.

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